

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1010 FUND BALANCE WITH TREASURY

DEBIT				CREDIT			
A104	A492 R	C124	C604	A112	A486	B120	B166
A110	A502	C125	C605	A132	A488	B121	B202
A133 AP	A506	C128	C606	A133	A490	B121 AP	B308
A155	A508	C130	C607	A134	A492	B122	C149 AP
A156	A510	C132	C608	A136	A504	B124	C151 AP
A157	A522	C134	C610	A141	A512	B124 AP	C153 AP
A170	A524	C136	C611	A146	A514	B126	C163
A171	A528	C137	C612	A160	A518	B126 AP	C406
A175	A530 R	C138	C614	A169	A526	B128	C408
A181	A531	C139	C615	A180	A530	B128 AP	C432
A184	A536	C140	C616	A183	A531 R	B129	C780
A185	A540	C141	C618	A185 AP	A538	B130	D122
A186	A544	C141 AP	C622	A189	A542	B131	D126
A188	A704	C143	C624	A210	A546	B132	D306
A189 AP	A708	C145	C626	A404	A712	B132 AP	D436
A195	B121 AP	C146	C628	A406	B102	B133	D438
A198	B123	C149	C630	A412	B103	B135 AP	D502
A199 AP	B125	C151	C632	A414	B104	B136	D506
A202	B127	C153	C634	A430	B105	B137	D507
A212	B135	C154	C636	A432	B106	B137 AP	E509
A408	B150 R	C155	C638	A434	B107	B138	F106
A410	B602	C156	C640	A440	B108	B139	F108
A420	C103	C158	C646	A442	B109	B150	F110
A436	C106	C172	C647	A452	B110	B160	F120
A438	C107	C176	C702	A464	B112	B160 AP	F121
A444	C108	C182	C704	A466	B113	B162	F122
A446	C109	C185	C706	A469	B114	B162 AP	F124
A448	C111	C186	C708	A476	B116	B163	F128 AP
A450	C112	C188	D108	A478	B118	B163 AP	F146
A460	C114	C190	D308 AP	A484	B119	B165	H200
A462	C116	C196	D310				
A467	C117	C200	D502 R				
A472	C120	C202	D504				
A474	C121	C204	F107				
A480	C122	C602	F108 R				
A482	C123	C603	H100				

R = The USSGL transaction mentions "Reverse" in the description.

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AP = The USSGL transaction mentions "Also Post" in the description.

ACCOUNT NUMBER AND TITLE: 1090 FUND BALANCE WITH TREASURY
UNDER A CONTINUING RESOLUTION

DEBIT	CREDIT
A196 AP A197	A198 A199 AP

ACCOUNT NUMBER AND TITLE: 1110 UNDEPOSITED COLLECTIONS

DEBIT	CREDIT
C144 D310 C174 D556	C144 R D306 C176

ACCOUNT NUMBER AND TITLE: 1120 IMPREST FUNDS

DEBIT	CREDIT
D310 D502	D306 D504 D502 R

ACCOUNT NUMBER AND TITLE: 1125 U.S. DEBIT CARD FUNDS

DEBIT	CREDIT
D502	B309 D502 R B606

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ACCOUNT NUMBER AND TITLE: 1130 FUNDS HELD BY THE PUBLIC

DEBIT			CREDIT		
A250	C751	C755	B150R	B154	H200
A251	C752	D310	B152	D306	
B150	C753	H100			
C750	C754				

ACCOUNT NUMBER AND TITLE: 1190 OTHER CASH

DEBIT		CREDIT	
C108	D310	B140	D506
C150	H100	D306	H200

ACCOUNT NUMBER AND TITLE: 1193 INTERNATIONAL MONETARY FUND
ASSETS - RESERVE POSITION

DEBIT		CREDIT	
C150	H100	D306	H200
D310			

ACCOUNT NUMBER AND TITLE: 1194 EXCHANGE STABILIZATION FUND
ASSETS - HOLDINGS OF SPECIAL
DRAWING RIGHTS

DEBIT			CREDIT		
B141	D310	D616	B446	D602	H200
C119	D595	H100	D306	D606	
C150	D604				

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ACCOUNT NUMBER AND TITLE: 1195 OTHER MONETARY ASSETS

DEBIT		CREDIT	
C150	H100	D306	H200
D310			

ACCOUNT NUMBER AND TITLE: 1200 FOREIGN CURRENCY

DEBIT			CREDIT		
B140	D310	D579	B142	D572	D600
C192	D574	D600	C440	D576	H200
C194	D578	H100	D306	D579R	

ACCOUNT NUMBER AND TITLE: 1205 FOREIGN CURRENCY DENOMINATED
EQUIVALENT ASSETS

DEBIT		CREDIT	
B144	D575	B146	C126
C115	D600	C115	D573
C157			

ACCOUNT NUMBER AND TITLE: 1209 UNINVESTED FOREIGN CURRENCY

DEBIT		CREDIT	
C113	C600	B144	B153
C126	C601		
C127			

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ACCOUNT NUMBER AND TITLE: 1310 ACCOUNTS RECEIVABLE

DEBIT				CREDIT			
A498	C412	C438	D130	A195	C136	C143	D306
A714	C414	C440	D310	A499	C137	C146	D408
B108 AP	C415	C610	D578	A502	C138	C178	D576
C402	C416	C644	E604	C106	C139	C186	E508
C403	C420	C648	F144 AP	C109	C140	C194	F144
C404 AP	C422	C650	H100	C130	C141 AP	C647	H200
C406	C430	D128					

ACCOUNT NUMBER AND TITLE: 1319 ALLOWANCE FOR LOSS ON
ACCOUNTS RECEIVABLE

DEBIT		CREDIT	
D306	D408	D310	D420
D402 R	E508	D402	D424
		D404	E604

ACCOUNT NUMBER AND TITLE: 1320 FUNDED EMPLOYMENT BENEFIT
CONTRIBUTIONS RECEIVABLE

DEBIT			CREDIT		
A715	C422	F144 AP	A195	C185	E508
C416	D310	H100	C109	D306	H200
C420	E604				

ACCOUNT NUMBER AND TITLE: 1321 UNFUNDED FECA BENEFIT
CONTRIBUTIONS RECEIVABLE

DEBIT	CREDIT
C421	A715 R

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ACCOUNT NUMBER AND TITLE: 1325 TAXES RECEIVABLE

DEBIT		CREDIT	
C402	D310	C141 AP	D410
C404 AP	E604	C143	E508
C422		D306	

ACCOUNT NUMBER AND TITLE: 1329 ALLOWANCE FOR LOSS ON TAXES
RECEIVABLE

DEBIT		CREDIT	
D306	D410	D310	D424
D402 R	E508	D402	E604
		D404	

ACCOUNT NUMBER AND TITLE: 1330 RECEIVABLE FOR TRANSFERS OF
CURRENTLY INVESTED BALANCES

DEBIT				CREDIT			
A161	A177	A516	D310	A135 AP	A420	A518	E508
A173	A416	A532	E604	A157	A422	A519	F123 AP
				A165	A440	A524	
				A175	A442	A536	
				A181	A452	D306	

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ACCOUNT NUMBER AND TITLE: 1335 EXPENDITURE TRANSFERS
RECEIVABLE

DEBIT		CREDIT	
A458	D310	A456	D144R
A498	E604	A499	D306
D144		A502	E508

ACCOUNT NUMBER AND TITLE: 1340 INTEREST RECEIVABLE - NOT
OTHERWISE CLASSIFIED

DEBIT				CREDIT			
B104AP	B162AP	C422	F144AP	A195	C140	C161	D416
B124AP	B163AP	C435	H100	A250	C141AP	C162	E508
B126AP	C402	C437AP		A251	C143	C163	H200
B128AP	C416	D310		C109	C146	D306	
B160AP	C420	E604					

ACCOUNT NUMBER AND TITLE: 1341 INTEREST RECEIVABLE - LOANS

DEBIT				CREDIT			
B124AP	B162AP	C420	D310	A195	C141AP	C163	D414
B126AP	B163AP	C422	E604	A250	C143	C409	D416
B128AP	C402	C428	H100	A251	C146	C444	D426
B160AP	C416	C435		C109	C161	C614	E508
				C140	C162	D306	H200

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ACCOUNT NUMBER AND TITLE: 1342 INTEREST RECEIVABLE -
INVESTMENTS

DEBIT				CREDIT			
B124 AP	B153	C417	D310	A195	C126	C146	D416
B126 AP	B160 AP	C418	E604	A250	C127	C156	E508
B128 AP	B162 AP	C419	H100	A251	C140	C600	H200
B129	B163 AP	C420		C109	C141 AP	C601	
B132 AP	C402	C422		C113	C143	D306	
B133	C416	C423					

ACCOUNT NUMBER AND TITLE: 1343 INTEREST RECEIVABLE - TAXES

DEBIT				CREDIT			
C402	C422	H100		A195	C140	D306	
C416	D310			A250	C141 AP	D416	
C420	E604			A251	C143	E508	
				C109	C146	H200	

ACCOUNT NUMBER AND TITLE: 1344 INTEREST RECEIVABLE ON SPECIAL
DRAWING RIGHTS

DEBIT				CREDIT			
D612	D614			C146	D616		

ACCOUNT NUMBER AND TITLE: 1345 ALLOWANCE FOR LOSS ON
INTEREST RECEIVABLE - LOANS

DEBIT				CREDIT			
D306	D426			D310	D424		
D416	E508			D404	E604		
				D420			

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ACCOUNT NUMBER AND TITLE: 1346 ALLOWANCE FOR LOSS ON INTEREST
RECEIVABLE - INVESTMENTS

DEBIT		CREDIT	
D306	E508	D310	D424
D416		D404	E604
		D420	

ACCOUNT NUMBER AND TITLE: 1347 ALLOWANCE FOR LOSS ON
INTEREST RECEIVABLE - NOT
OTHERWISE CLASSIFIED

DEBIT		CREDIT	
D306	E508	D310	D424
D416		D404	E604
		D420	

ACCOUNT NUMBER AND TITLE: 1348 ALLOWANCE FOR LOSS ON
INTEREST RECEIVABLE - TAXES

DEBIT		CREDIT	
D306	E508	D310	D424
D416		D404	E604
		D420	

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ACCOUNT NUMBER AND TITLE: 1350 LOANS RECEIVABLE

DEBIT				CREDIT			
B104 AP	C428	C616	H100	C109	C162	D306	E508
C408	C431	D310		C148	C163	D412	H200
C409	C432	E604		C149	C180	D414	
				C161	C614	D426	

ACCOUNT NUMBER AND TITLE: 1351 CAPITALIZED LOAN INTEREST
RECEIVABLE - NON-CREDIT REFORM

DEBIT		CREDIT	
C444	H100	C151	H200

ACCOUNT NUMBER AND TITLE: 1359 ALLOWANCE FOR LOSS ON LOANS
RECEIVABLE

DEBIT		CREDIT	
C180	D412	D310	E604
D306	E508	D404	

ACCOUNT NUMBER AND TITLE: 1360 PENALTIES AND FINES RECEIVABLE -
NOT OTHERWISE CLASSIFIED

DEBIT			CREDIT		
C402	C422	F144 AP	A195	C143	D406
C416	D310	H100	C109	C146	E508
C420	E604		C141 AP	D306	H200

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ACCOUNT NUMBER AND TITLE: 1361 PENALTIES AND FINES RECEIVABLE -
LOANS

DEBIT			CREDIT		
C402	C422	H100	A195	D306	H200
C416	D310		C109	D406	
C420	E604		C146	E508	

ACCOUNT NUMBER AND TITLE: 1363 PENALTIES AND FINES RECEIVABLE -
TAXES

DEBIT			CREDIT		
C402	C422	H100	A195	C143	D406
C416	D310		C109	C146	E508
C420	E604		C141AP	D306	H200

ACCOUNT NUMBER AND TITLE: 1365 ALLOWANCE FOR LOSS ON
PENALTIES AND FINES RECEIVABLE -
LOANS

DEBIT		CREDIT	
D306	E508	D310	D424
D406		D420	E604

ACCOUNT NUMBER AND TITLE: 1367 ALLOWANCE FOR LOSS ON
PENALTIES AND FINES RECEIVABLE -
NOT OTHERWISE CLASSIFIED

DEBIT		CREDIT	
D306	E508	D310	D424
D406		D420	E604

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ACCOUNT NUMBER AND TITLE: 1368 ALLOWANCE FOR LOSS ON
PENALTIES AND FINES RECEIVABLE -
TAXES

DEBIT		CREDIT	
D306	E508	D310	D424
D406		D420	E604

ACCOUNT NUMBER AND TITLE: 1370 ADMINISTRATIVE FEES RECEIVABLE
- NOT OTHERWISE CLASSIFIED

DEBIT			CREDIT		
C402	C422	H100	A195	C143	D407
C416	D310		C109	C146	E508
C420	E604		C141AP	D306	H200

ACCOUNT NUMBER AND TITLE: 1371 ADMINISTRATIVE FEES RECEIVABLE
- LOANS

DEBIT			CREDIT		
C402	C422	H100	A195	C143	D407
C416	D310		C109	C146	E508
C420	E604		C141AP	D306	H200

ACCOUNT NUMBER AND TITLE: 1373 ADMINISTRATIVE FEES RECEIVABLE
- TAXES

DEBIT			CREDIT		
C402	C422	H100	A195	C143	D407
C416	D310		C109	C146	E508
C420	E604		C141AP	D306	H200

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ACCOUNT NUMBER AND TITLE: 1375 ALLOWANCE FOR LOSS ON
ADMINISTRATIVE FEES RECEIVABLE
- LOANS

DEBIT		CREDIT	
D306	E508	D310	D424
D407		D420	E604

ACCOUNT NUMBER AND TITLE: 1377 ALLOWANCE FOR LOSS ON
ADMINISTRATIVE FEES RECEIVABLE
- NOT OTHERWISE CLASSIFIED

DEBIT		CREDIT	
D306	E508	D310	D424
D407		D420	E604

ACCOUNT NUMBER AND TITLE: 1378 ALLOWANCE FOR LOSS ON
ADMINISTRATIVE FEES RECEIVABLE
- TAXES

DEBIT		CREDIT	
D306	E508	D310	D424
D407		D420	E604

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ACCOUNT NUMBER AND TITLE: 1380 LOANS RECEIVABLE - TROUBLED
ASSETS RELIEF PROGRAM

DEBIT		CREDIT	
C408	D310	C107	D413
C433	E604	C153	E508
C446		D306	

ACCOUNT NUMBER AND TITLE: 1381 INTEREST RECEIVABLE - LOANS -
TROUBLED ASSETS RELIEF
PROGRAM

DEBIT			CREDIT		
C420	C436	E604	C107	C446	E508
C434	D310		C141AP	D306	
			C143	D415	

ACCOUNT NUMBER AND TITLE: 1384 INTEREST RECEIVABLE - FOREIGN
CURRENCY DENOMINATED ASSETS

DEBIT		CREDIT	
B144	C420	C115	C157
		C126	

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ACCOUNT NUMBER AND TITLE: 1385 ALLOWANCE FOR LOSS ON
INTEREST RECEIVABLE - LOANS -
TROUBLED ASSETS RELIEF
PROGRAM

DEBIT		CREDIT	
D306	D415	C434	D424
D402R	E508	D310	E604
		D402	

ACCOUNT NUMBER AND TITLE: 1389 ALLOWANCE FOR SUBSIDY - LOANS -
TROUBLED ASSETS RELIEF
PROGRAM

DEBIT		CREDIT		
D306	E118	C103	C433	E604
D413	E508	C107	C438	
		C118	D310	

ACCOUNT NUMBER AND TITLE: 1399 ALLOWANCE FOR SUBSIDY

DEBIT			CREDIT		
C163	D414	E508	A202AP	C109	C428
C612	D580		A204	C118	C438
D306	E118		B104AP	C163	D310
			C103	C412	E604

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ACCOUNT NUMBER AND TITLE: 1410 ADVANCES AND PREPAYMENTS

DEBIT			CREDIT		
A496	B309	D310	A494	C112	D306
A550	B410	H100	A548	C130	H200
B308	D122		B604	D130	

ACCOUNT NUMBER AND TITLE: 1511 OPERATING MATERIALS AND
SUPPLIES HELD FOR USE

DEBIT				CREDIT			
B402	D107	D530	E602	B108 AP	C646	D306	D566
B406	D126	D544 R	E606	C132	C648	D308 AP	D568
B604	D134	D546		C134	D102	D418	E406
C164	D310	D566 R		C414	D108	D542	E510
D106	D526 AP	D569		C644	D110	D544	E602

ACCOUNT NUMBER AND TITLE: 1512 OPERATING MATERIALS AND
SUPPLIES HELD IN RESERVE FOR
FUTURE USE

DEBIT			CREDIT		
B402	D107	D544	B108 AP	D102	D308 AP
B406	D126	E602	C132	D108	D544 R
B604	D134	E606	C134	D110	D546
D106	D310		C414	D306	E510

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ACCOUNT NUMBER AND TITLE: 1513 OPERATING MATERIALS AND
SUPPLIES - EXCESS, OBSOLETE, AND
UNSERVICEABLE

DEBIT		CREDIT	
D310	E602	C626	D546
D542	E606	D306	E510

ACCOUNT NUMBER AND TITLE: 1514 OPERATING MATERIALS AND
SUPPLIES HELD FOR REPAIR

DEBIT		CREDIT	
D310	E606	D306	D530
D526		D526AP	E510

ACCOUNT NUMBER AND TITLE: 1519 OPERATING MATERIALS AND
SUPPLIES - ALLOWANCE

DEBIT		CREDIT	
C644	D306	D310	E606
C646	D528R	D528	
C648	E510		

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ACCOUNT NUMBER AND TITLE: **1521 INVENTORY PURCHASED FOR
RESALE**

DEBIT				CREDIT			
B402	D106	D310	D566 R	C132	D110	D523	E408
B406	D107	D522 R	D569	C644	D306	D524	E510
B430	D126	D524 R	E602	C646	D308 AP	D534	E602
B604	D134	D540	E606	C648	D418	D540 R	
				D102	D428	D566	
				D108	D522	D568	

ACCOUNT NUMBER AND TITLE: **1522 INVENTORY HELD IN RESERVE FOR
FUTURE SALE**

DEBIT			CREDIT		
B402	D107	D522	B108 AP	D102	D308 AP
B406	D126	E602	C132	D108	D428
B604	D134	E606	C134	D110	D522 R
D106	D310		C414	D306	E510

ACCOUNT NUMBER AND TITLE: **1523 INVENTORY HELD FOR REPAIR**

DEBIT			CREDIT		
C430	D534	E602	D306	D524 R	E510
D310	E412	E606	D428	D536	
D524	E414				

ACCOUNT NUMBER AND TITLE: **1524 INVENTORY - EXCESS, OBSOLETE,
AND UNSERVICEABLE**

DEBIT		CREDIT	
D310	E602	C626	D428
D523	E606	D306	E510

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ACCOUNT NUMBER AND TITLE: 1525 INVENTORY - RAW MATERIALS

DEBIT				CREDIT			
B402	C164	D126	E602	B108AP	C646	D306	E406
B406	D106	D134	E606	C132	C648	D308AP	E510
B604	D107	D310		C134	D102	D418	
				C414	D108	D428	
				C644	D110	D516	

ACCOUNT NUMBER AND TITLE: 1526 INVENTORY - WORK-IN-PROCESS

DEBIT				CREDIT			
D106	D134	D516	E602	B108AP	C646	D306	E116
D107	D310	E114	E606	C132	C648	D308AP	E406
D126	D514	E404		C134	D102	D418	E510
				C414	D108	D428	
				C644	D110	D520	

ACCOUNT NUMBER AND TITLE: 1527 INVENTORY - FINISHED GOODS

DEBIT				CREDIT			
B402	D106	D310	D540	B108AP	C648	D418	D538
B406	D107	D520	E114	C132	D102	D428	D540R
B604	D126	D522R	E602	C134	D108	D522	E116
C164	D134	D524R	E606	C414	D110	D523	E406
				C644	D306	D524	E408
				C646	D308AP	D534	E510

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ACCOUNT NUMBER AND TITLE: 1529 INVENTORY - ALLOWANCE

DEBIT			CREDIT		
C644	D418	E109	C430	D532	E410
C646	D428	E109R	D310	D540	E606
C648	D538	E510			
D306	D540R				

ACCOUNT NUMBER AND TITLE: 1531 SEIZED MONETARY INSTRUMENTS

DEBIT		CREDIT	
C166	E606	C170	D555
D310		C174R	E510
		D306	

ACCOUNT NUMBER AND TITLE: 1532 SEIZED CASH DEPOSITED

DEBIT		CREDIT	
C170	D310	D306	D588
		D506	

ACCOUNT NUMBER AND TITLE: 1541 FORFEITED PROPERTY HELD FOR
SALE

DEBIT			CREDIT		
B432	C178	D554	C636R	C648	D556
B434	D310	E606	C638	D306	D558
			C644	D418	D562
			C646	D430	E510

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ACCOUNT NUMBER AND TITLE: 1542 FORFEITED PROPERTY HELD FOR
DONATION OR USE

DEBIT		CREDIT	
D310	D562	D306	E504
D558	E606	D430	E510
		D560	

ACCOUNT NUMBER AND TITLE: 1549 FORFEITED PROPERTY -
ALLOWANCE

DEBIT			CREDIT		
B130	C648	D430	D310	E418	E606
C644	D306	E510			
C646	D418				

ACCOUNT NUMBER AND TITLE: 1551 FORECLOSED PROPERTY

DEBIT			CREDIT		
B116	C162	D426	C109	C616	E510
B428	C163	E606	C612	C628	
C161	D310		C614	D306	

ACCOUNT NUMBER AND TITLE: 1559 FORECLOSED PROPERTY -
ALLOWANCE

DEBIT		CREDIT	
B114	E510	D310	D518
D306		D426	E606

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ACCOUNT NUMBER AND TITLE: **1561 COMMODITIES HELD UNDER PRICE
SUPPORT AND STABILIZATION
SUPPORT PROGRAMS**

DEBIT				CREDIT			
B402	C180	D126	E606	B108AP	C644	D110	E408
B406	D106	D134		C132	C646	D306	E506
B604	D107	D310		C134	C648	D308AP	E510
				C414	D102	D418	
				C642	D108	D432	

ACCOUNT NUMBER AND TITLE: **1569 COMMODITIES - ALLOWANCE**

DEBIT			CREDIT		
C642	C648	D432	D310	D564	E606
C644	D306	E510			
C646	D418				

ACCOUNT NUMBER AND TITLE: **1571 STOCKPILE MATERIALS HELD IN
RESERVE**

DEBIT			CREDIT			
B402	D106	D134	B108AP	D102	D308AP	E416
B406	D107	D310	C132	D108	D548	E510
B604	D126	E606	C134	D110	D550	
			C414	D306	D552	

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ACCOUNT NUMBER AND TITLE: **1572 STOCKPILE MATERIALS HELD FOR SALE**

DEBIT				CREDIT			
B402	C164	D126	D552	B108 AP	C630	D108	D548
B406	D106	D134	E606	C132	C632	D110	D550
B604	D107	D310		C134	C634	D306	E510
				C414	D102	D308 AP	

ACCOUNT NUMBER AND TITLE: **1591 OTHER RELATED PROPERTY**

DEBIT				CREDIT			
B402	C164	D126	E606	B108 AP	C644	D108	D418
B406	D106	D134		C132	C646	D110	E510
B604	D107	D310		C134	C648	D306	
				C414	D102	D308 AP	

ACCOUNT NUMBER AND TITLE: **1599 OTHER RELATED PROPERTY - ALLOWANCE**

DEBIT				CREDIT			
C644	D306			D310	E606		
C646	D418						
C648	E510						

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1610 INVESTMENTS IN U.S. TREASURY
SECURITIES ISSUED BY THE BUREAU
OF THE PUBLIC DEBT

DEBIT				CREDIT			
B124	B146	C784	E608	B141	C124	C605	D306
B126	B165	D310	H100	B210	C125	C606	E512
B128	B166	D591		C120	C431	C607	H200
B132	C148	D602		C121	C602	C608	
				C122	C603	C611	
				C123	C604	C784	

ACCOUNT NUMBER AND TITLE: 1611 DISCOUNT ON U.S. TREASURY
SECURITIES ISSUED BY THE BUREAU
OF THE PUBLIC DEBT

DEBIT			CREDIT		
C124	C607	D306	B128	D310	H100
C125	C608	E512	B166	E608	
C606	C611	H200			

ACCOUNT NUMBER AND TITLE: 1612 PREMIUM ON U.S. TREASURY
SECURITIES ISSUED BY THE BUREAU
OF THE PUBLIC DEBT

DEBIT			CREDIT		
B126	D310	H100	C122	C603	D306
B165	E608		C123	C604	E512
			C602	C605	H200

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1613 AMORTIZATION OF DISCOUNT AND
PREMIUM ON U.S. TREASURY
SECURITIES ISSUED BY THE BUREAU
OF THE PUBLIC DEBT

DEBIT			CREDIT		
C122	C604	E117	C124	C608	E512
C123	C605	E512	C125	C611	E608
C602	D310	E608	C606	D306	H200
C603	E115	H100	C607	E117	R

ACCOUNT NUMBER AND TITLE: 1618 MARKET ADJUSTMENT -
INVESTMENTS

DEBIT		CREDIT	
D310	E608	D306	E608
E512	H100	D589	H200
		E512	

ACCOUNT NUMBER AND TITLE: 1620 INVESTMENTS IN SECURITIES OTHER
THAN THE BUREAU OF THE PUBLIC
DEBT SECURITIES

DEBIT				CREDIT			
B124	B132	B166	E608	C120	C603	C622	C755
B126	B152	D310	H100	C121	C604	C624	D306
B128	B165	D579		C122	C605	C750	D579
				C123	C606	C751	D600
				C124	C607	C752	E512
				C125	C608	C753	H200
				C602	C611	C754	

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1621 DISCOUNT ON SECURITIES OTHER
THAN THE BUREAU OF THE PUBLIC
DEBT SECURITIES

DEBIT			CREDIT		
C124	C608	D600	B128	D310	H100
C125	C611	E512	B166	E608	
C606	C622	H200			
C607	D306				

ACCOUNT NUMBER AND TITLE: 1622 PREMIUM ON SECURITIES OTHER
THAN THE BUREAU OF THE PUBLIC
DEBT SECURITIES

DEBIT			CREDIT		
B126	D310	H100	C122	C604	D600
B165	E608		C123	C605	E512
			C602	C624	H200
			C603	D306	

ACCOUNT NUMBER AND TITLE: 1623 AMORTIZATION OF DISCOUNT AND
PREMIUM ON SECURITIES OTHER
THAN THE BUREAU OF THE PUBLIC
DEBT SECURITIES

DEBIT				CREDIT			
C122	C605	C706AP	E512	C124	C607	C706	E512
C123	C624	C708AP	E608	C125	C608	C708	E608
C202	C702	D310	H100	C204	C611	D306	H200
C602	C702AP	E115		C606	C622	E117R	
C603	C704	E117					
C604	C704AP	E121					

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1630 INVESTMENTS IN U.S. TREASURY
ZERO COUPON BONDS ISSUED BY
THE BUREAU OF THE PUBLIC DEBT

DEBIT		CREDIT	
B128	E608	C128	D306
B166	H100	C611	E512
D310		C618	H200

ACCOUNT NUMBER AND TITLE: 1631 DISCOUNT ON U.S. TREASURY ZERO
COUPON BONDS ISSUED BY THE
BUREAU OF THE PUBLIC DEBT

DEBIT		CREDIT	
C128	D306	B128	E608
C611	E512	B166	H100
C618	H200	D310	

ACCOUNT NUMBER AND TITLE: 1633 AMORTIZATION OF DISCOUNT ON
U.S. TREASURY ZERO COUPON
BONDS ISSUED BY THE BUREAU OF
THE PUBLIC DEBT

DEBIT		CREDIT	
D310	E608	C128	D306
E113	H100	C611	E512
E119		C618	H200

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1642 PREFERRED STOCK ACCOUNTED FOR
UNDER THE PROVISIONS OF THE
FEDERAL CREDIT REFORM ACT

DEBIT			CREDIT		
B160	B162	B163	C200	C702	C708
			C202	C704	
			C204	C706	

ACCOUNT NUMBER AND TITLE: 1643 ALLOWANCE FOR SUBSIDY -
PREFERRED STOCK ACCOUNTED FOR
UNDER THE PROVISIONS OF THE
FEDERAL CREDIT REFORM ACT

DEBIT			CREDIT		

ACCOUNT NUMBER AND TITLE: 1644 COMMON STOCK ACCOUNTED FOR
UNDER THE PROVISIONS OF THE
FEDERAL CREDIT REFORM ACT

DEBIT			CREDIT		
B160	B162	B163	C200	C702	C708
			C202	C704	
			C204	C706	

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1645 ALLOWANCE FOR SUBSIDY -
COMMON STOCK ACCOUNTED FOR
UNDER THE PROVISIONS OF THE
FEDERAL CREDIT REFORM ACT

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 1646 DISCOUNT ON SECURITIES
ACCOUNTED FOR UNDER THE
PROVISIONS OF THE FEDERAL
CREDIT REFORM ACT

DEBIT	CREDIT
C204 C708 C706	B163

ACCOUNT NUMBER AND TITLE: 1647 PREMIUM ON SECURITIES
ACCOUNTED FOR UNDER THE
PROVISIONS OF THE FEDERAL
CREDIT REFORM ACT

DEBIT	CREDIT
B162	C202 C704 C702

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1650 PREFERRED STOCK IN FEDERAL
GOVERNMENT SPONSORED
ENTERPRISE

DEBIT	CREDIT
B200	C609

ACCOUNT NUMBER AND TITLE: 1651 MARKET ADJUSTMENT - SENIOR
PREFERRED STOCK IN FEDERAL
GOVERNMENT SPONSORED
ENTERPRISE

DEBIT	CREDIT
D503	C609

ACCOUNT NUMBER AND TITLE: 1652 COMMON STOCK WARRANTS IN
FEDERAL GOVERNMENT SPONSORED
ENTERPRISE

DEBIT	CREDIT
B200	C609

ACCOUNT NUMBER AND TITLE: 1653 MARKET ADJUSTMENT - COMMON
STOCK WARRANTS IN FEDERAL
GOVERNMENT SPONSORED
ENTERPRISE

DEBIT	CREDIT
D503	C609

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1670 FOREIGN INVESTMENTS

DEBIT	CREDIT
B153 D600 C113	B146 C600 C126 C601 C127 D600

ACCOUNT NUMBER AND TITLE: 1671 DISCOUNT ON FOREIGN INVESTMENTS

DEBIT	CREDIT
C423 C601	B153 D600

ACCOUNT NUMBER AND TITLE: 1672 PREMIUM ON FOREIGN INVESTMENTS

DEBIT	CREDIT
B153 D600	C419 C600

ACCOUNT NUMBER AND TITLE: 1679 FOREIGN EXCHANGE RATE REVALUE ADJUSTMENTS - INVESTMENTS

DEBIT	CREDIT
D575 D600 D592	D573 D600 D594

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1690 OTHER INVESTMENTS

DEBIT		CREDIT	
D310	H100	C622	E512
E608		C624	H200
		D306	

ACCOUNT NUMBER AND TITLE: 1711 LAND AND LAND RIGHTS

DEBIT				CREDIT			
B402	C164	D126	E606	B108AP	C644	D108	D418
B406	D106	D134	H100	C132	C646	D110	E502
B604	D107	D310		C134	C648	D306	E510
				C414	D102	D308AP	H200

ACCOUNT NUMBER AND TITLE: 1712 IMPROVEMENTS TO LAND

DEBIT				CREDIT			
B402	D106	D134	E606	B108AP	C644	D108	D418
B406	D107	D310	H100	C132	C646	D110	E502
B604	D126	D510		C134	C648	D306	E510
				C414	D102	D308AP	H200

ACCOUNT NUMBER AND TITLE: 1719 ACCUMULATED DEPRECIATION ON
IMPROVEMENTS TO LAND

DEBIT			CREDIT		
C644	D306	E510	D310	E120	E606
C646	D418				
C648	E502				

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1720 CONSTRUCTION-IN-PROGRESS

DEBIT				CREDIT			
B402	D106	D134	E606	B108AP	C644	D108	D418
B406	D107	D310	H100	C132	C646	D110	D510
B604	D126	D514		C134	C648	D306	E510
				C414	D102	D308AP	H200

ACCOUNT NUMBER AND TITLE: 1730 BUILDINGS, IMPROVEMENTS, AND
RENOVATIONS

DEBIT				CREDIT			
B402	C164	D126	D510	B108AP	C644	D108	D418
B406	D106	D134	E606	C132	C646	D110	E502
B604	D107	D310	H100	C134	C648	D306	E510
				C414	D102	D308AP	H200

ACCOUNT NUMBER AND TITLE: 1739 ACCUMULATED DEPRECIATION ON
BUILDINGS, IMPROVEMENTS, AND
RENOVATIONS

DEBIT			CREDIT		
C644	D306	E510	D310	E120	E606
C646	D418				
C648	E502				

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **1740 OTHER STRUCTURES AND
FACILITIES**

DEBIT				CREDIT			
B402	C164	D126	D510	B108 AP	C644	D108	D418
B406	D106	D134	E606	C132	C646	D110	E502
B604	D107	D310	H100	C134	C648	D306	E510
				C414	D102	D308 AP	H200

ACCOUNT NUMBER AND TITLE: **1749 ACCUMULATED DEPRECIATION ON
OTHER STRUCTURES AND FACILITIES**

DEBIT			CREDIT	
C644	D306	E510	D310	E120
C646	D418		D434	E606
C648	E502			

ACCOUNT NUMBER AND TITLE: **1750 EQUIPMENT**

DEBIT				CREDIT			
B402	D106	D310	H100	B108 AP	C610	D110	E502
B406	D107	D510		C132	C613	D306	E510
B604	D126	D560		C134	D102	D308 AP	H200
C164	D134	E606		C414	D108	D418	

ACCOUNT NUMBER AND TITLE: **1759 ACCUMULATED DEPRECIATION ON
EQUIPMENT**

DEBIT		CREDIT	
C610	D418	D310	E606
C613	E502	E120	
D306	E510		

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1810 ASSETS UNDER CAPITAL LEASE

DEBIT				CREDIT			
B438	D310	E606	H100	B108 AP	C610	D306	H200
				C132	C644	D308 AP	
				C134	C648	D418	
				C414	D108	E510	

ACCOUNT NUMBER AND TITLE: 1819 ACCUMULATED DEPRECIATION ON
ASSETS UNDER CAPITAL LEASE

DEBIT				CREDIT			
C610	D306			D310	E606		
C644	D418			E120			
C648	E510						

ACCOUNT NUMBER AND TITLE: 1820 LEASEHOLD IMPROVEMENTS

DEBIT				CREDIT			
B402	C164	D126	D510	B108 AP	C610	D108	D418
B406	D106	D134	E606	C132	C644	D110	E510
B604	D107	D310	H100	C134	C648	D306	H200
				C414	D102	D308 AP	

ACCOUNT NUMBER AND TITLE: 1829 ACCUMULATED AMORTIZATION ON
LEASEHOLD IMPROVEMENTS

DEBIT				CREDIT			
C610	D306			D310	E606		
C644	D418			E120			
C648	E510						

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1830 INTERNAL-USE SOFTWARE

DEBIT				CREDIT			
B402	C164	D126	D512	B108AP	C610	D306	H200
B406	D106	D134	E606	C132	D102	D308AP	
B604	D107	D310	H100	C134	D108	D418	
				C414	D110	E510	

ACCOUNT NUMBER AND TITLE: 1832 INTERNAL-USE SOFTWARE IN
DEVELOPMENT

DEBIT				CREDIT			
B402	D106	D134	E606	B108AP	C610	D306	E510
B406	D107	D310	H100	C132	D102	D308AP	H200
B604	D126	D514		C134	D108	D418	
				C414	D110	D512	

ACCOUNT NUMBER AND TITLE: 1839 ACCUMULATED AMORTIZATION ON
INTERNAL-USE SOFTWARE

DEBIT				CREDIT			
C610	D418			D310	E606		
D306	E510			E120			

ACCOUNT NUMBER AND TITLE: 1840 OTHER NATURAL RESOURCES

DEBIT				CREDIT			
B402	D106	D310		B108AP	D102	D308AP	
B406	D107	E606		C132	D108	E510	
B604	D126	H100		C134	D110	H200	
C164	D134			C414	D306		

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1849 ALLOWANCE FOR DEPLETION

DEBIT		CREDIT	
D306	E510	D310 E120	E606

ACCOUNT NUMBER AND TITLE: 1890 OTHER GENERAL PROPERTY, PLANT,
AND EQUIPMENT

DEBIT				CREDIT			
B402	C164	D126	E606	B108AP	C610	D108	D418
B406	D106	D134	H100	C132	C644	D110	E502
B604	D107	D310		C134	C648	D306	E510
				C414	D102	D308AP	H200

ACCOUNT NUMBER AND TITLE: 1899 ACCUMULATED DEPRECIATION ON
OTHER GENERAL PROPERTY, PLANT,
AND EQUIPMENT

DEBIT			CREDIT		
C610	D306	E510	D310	E120	E606
C644	D418				
C648	E502				

ACCOUNT NUMBER AND TITLE: 1921 RECEIVABLE FROM APPROPRIATIONS

DEBIT	CREDIT
USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and the Office of Management and Budget. See the account definition.	

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1923 CONTINGENT RECEIVABLE FOR
CAPITAL TRANSFERS

DEBIT		CREDIT	
D310	E516	D306	D581

ACCOUNT NUMBER AND TITLE: 1925 CAPITAL TRANSFERS RECEIVABLE

DEBIT		CREDIT	
D310	E516	C196	D306
D581			

ACCOUNT NUMBER AND TITLE: 1990 OTHER ASSETS

DEBIT			CREDIT		
B402	D107	E606	B108AP	D102	D308AP
B406	D126	H100	C132	D108	E510
B604	D134		C134	D110	H200
D106	D310		C414	D306	

ACCOUNT NUMBER AND TITLE: 1995 GENERAL PROPERTY, PLANT, AND
EQUIPMENT PERMANENTLY
REMOVED BUT NOT YET DISPOSED

DEBIT		CREDIT	
C613		C615	

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2110 ACCOUNTS PAYABLE

DEBIT				CREDIT			
A492	B135 AP	B446	D308 AP	A492 R	B412	B444	D312
B110	B137 AP	D102	D508	A501	B416	C614	E109
B120	B210	D110	F128	B118 AP	B428	D106	E204 AP
B121	B408	D308		B402	B430	D107	E412
				B406	B436	D134	

ACCOUNT NUMBER AND TITLE: 2112 ACCOUNTS PAYABLE FOR FEDERAL
GOVERNMENT SPONSORED
ENTERPRISE

DEBIT			CREDIT	
B110	B135 AP	D308	C609	D312
B120	B137 AP			
B121	B408			

ACCOUNT NUMBER AND TITLE: 2120 DISBURSEMENTS IN TRANSIT

DEBIT		CREDIT	
B110	D308	B408	D312
		B410	

ACCOUNT NUMBER AND TITLE: 2130 CONTRACT HOLDBACKS

DEBIT			CREDIT		
B110	D102	D308	B402	D107	D508
B408	D110	D308 AP	B406	D134	
			D106	D312	

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2140 ACCRUED INTEREST PAYABLE - NOT
OTHERWISE CLASSIFIED

DEBIT			CREDIT		
B112	D110	D616	B118AP	D106	D312
B440	D308		B416	D107	D612
D102	D308AP		B418	D134	D614

ACCOUNT NUMBER AND TITLE: 2141 ACCRUED INTEREST PAYABLE -
DEBT

DEBIT			CREDIT	
B112	D308		B418	D134
D102	D308AP		D106	D312
D110			D107	

ACCOUNT NUMBER AND TITLE: 2150 PAYABLE FOR TRANSFERS OF
CURRENTLY INVESTED BALANCES

DEBIT				CREDIT			
A160	A430	A522	D308	A163	A426	A534	E610
A167	A444	A523	E514	A179	A520	D312	
A180	A446	A526					
A424	A454	A538					

ACCOUNT NUMBER AND TITLE: 2155 EXPENDITURE TRANSFERS PAYABLE

DEBIT			CREDIT	
A500R	D142	F123AP	A500	D312
A504	D308		D140	E610
D141	E514			

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **2160 ENTITLEMENT BENEFITS DUE AND PAYABLE**

DEBIT			CREDIT		
B110	D110		B420	D134	
B408	D308		D106	D312	
D102	D308AP		D107	E106	

ACCOUNT NUMBER AND TITLE: **2170 SUBSIDY PAYABLE TO THE FINANCING ACCOUNT**

DEBIT			CREDIT		
B105	E514		B420	E610	
D308			D312		

ACCOUNT NUMBER AND TITLE: **2180 LOAN GUARANTEE LIABILITY**

DEBIT			CREDIT		
B104	D308		A202AP	C117	D312
D147	E514		A204	C118	D580
			B104AP	C428	E122
			C103	C438	E610

ACCOUNT NUMBER AND TITLE: **2190 OTHER LIABILITIES WITH RELATED BUDGETARY OBLIGATIONS**

DEBIT			CREDIT		
B110	D102	D308	B118AP	D107	E102
B408	D110	D308AP	B402	D112	E108
			B416	D134	
			D106	D312	

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2191 EMPLOYEE HEALTH CARE LIABILITY
INCURRED BUT NOT REPORTED

DEBIT		CREDIT		
D102	D308	B402	D107	E102
D110	D308AP	B420	D134	
		D106	D312	

ACCOUNT NUMBER AND TITLE: 2192 SPECIAL DRAWING RIGHT (SDR)
CERTIFICATES ISSUED TO FEDERAL
RESERVE BANKS

DEBIT		CREDIT		
			D591	

ACCOUNT NUMBER AND TITLE: 2193 ALLOCATION OF SPECIAL DRAWING
RIGHTS (SDRS)

DEBIT		CREDIT		
D610		D595	D608	

ACCOUNT NUMBER AND TITLE: 2210 ACCRUED FUNDED PAYROLL AND
LEAVE

DEBIT		CREDIT		
B110	D110	B402	D134	
B408	D308	D106	D312	
D102	D308AP	D107	E102	

SUPPLEMENT

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**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2211 WITHHOLDINGS PAYABLE

DEBIT		CREDIT	
B110	D110	B402	D134
B408	D308	D106	D312
D102	D308 AP	D107	E102

ACCOUNT NUMBER AND TITLE: 2213 EMPLOYER CONTRIBUTIONS AND
PAYROLL TAXES PAYABLE

DEBIT		CREDIT	
B110	D110	B402	D134
B408	D308	D106	D312
D102	D308 AP	D107	E104

ACCOUNT NUMBER AND TITLE: 2215 OTHER POST EMPLOYMENT
BENEFITS DUE AND PAYABLE

DEBIT		CREDIT	
B110	D110	D106	D312
B408	D308	D107	E106
D102	D308 AP	D134	

ACCOUNT NUMBER AND TITLE: 2216 PENSION BENEFITS DUE AND
PAYABLE TO BENEFICIARIES

DEBIT		CREDIT	
D102	D308	D106	D312
D110	D308 AP	D107	E106
		D134	

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **2217 BENEFIT PREMIUMS PAYABLE TO CARRIERS**

DEBIT		CREDIT	
D102	D308	D106	D312
D110	D308 AP	D107	E106
		D134	

ACCOUNT NUMBER AND TITLE: **2218 LIFE INSURANCE BENEFITS DUE AND PAYABLE TO BENEFICIARIES**

DEBIT		CREDIT	
D102	D308	D106	D312
D110	D308 AP	D107	E106
		D134	

ACCOUNT NUMBER AND TITLE: **2220 UNFUNDED LEAVE**

DEBIT		CREDIT	
D308	E514	B420	E610
		D312	

ACCOUNT NUMBER AND TITLE: **2225 UNFUNDED FECA LIABILITY**

DEBIT		CREDIT	
D308	E514	B422	E610
		D312	

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **2290 OTHER UNFUNDED EMPLOYMENT
RELATED LIABILITY**

DEBIT		CREDIT	
D308	E514	B420	D312
		B422	E610

ACCOUNT NUMBER AND TITLE: **2310 LIABILITY FOR ADVANCES AND
PREPAYMENTS**

DEBIT		CREDIT	
A710	D308	A704	D312
A712	E514	C182	E610
B142	F110		

ACCOUNT NUMBER AND TITLE: **2320 OTHER DEFERRED REVENUE**

DEBIT			CREDIT		
C118	C636R	D562	B432	B602	C116
C424	D308		B434	C114	D312
C426	D558				

ACCOUNT NUMBER AND TITLE: **2400 LIABILITY FOR NONFIDUCIARY
DEPOSIT FUNDS AND UNDEPOSITED
COLLECTIONS**

DEBIT			CREDIT		
C144R	C605	D506	C108	C417	C611
C603	C611	D588	C144	C603	E115
			C170	C607	E119

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2410 LIABILITY FOR CLEARING
ACCOUNTS

DEBIT	CREDIT
D507	C111

ACCOUNT NUMBER AND TITLE: 2510 PRINCIPAL PAYABLE TO THE
BUREAU OF THE PUBLIC DEBT

DEBIT	CREDIT
B120 B135 AP E514 B121 B137 AP B131 D308	A156 D312 E610

ACCOUNT NUMBER AND TITLE: 2511 CAPITALIZED LOAN INTEREST
PAYABLE - NON-CREDIT REFORM

DEBIT	CREDIT
B113 B135 AP B121 B137 AP	A156 B440

ACCOUNT NUMBER AND TITLE: 2520 PRINCIPAL PAYABLE TO THE
FEDERAL FINANCING BANK

DEBIT	CREDIT
B120 B135 AP E514 B121 B137 AP B131 D308	A156 D312 E610

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2530 SECURITIES ISSUED BY FEDERAL
AGENCIES UNDER GENERAL AND
SPECIAL FINANCING AUTHORITY

DEBIT		CREDIT	
C780	D308	B123 B127 B125 D312	

ACCOUNT NUMBER AND TITLE: 2531 DISCOUNT ON SECURITIES ISSUED
BY FEDERAL AGENCIES UNDER
GENERAL AND SPECIAL FINANCING
AUTHORITY

DEBIT		CREDIT	
B127	D312	D308	

ACCOUNT NUMBER AND TITLE: 2532 PREMIUM ON SECURITIES ISSUED BY
FEDERAL AGENCIES UNDER
GENERAL AND SPECIAL FINANCING
AUTHORITY

DEBIT		CREDIT	
D308		B125 D312	

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 2533 AMORTIZATION OF DISCOUNT ON
SECURITIES ISSUED BY FEDERAL
AGENCIES UNDER GENERAL AND
SPECIAL FINANCING AUTHORITY

DEBIT	CREDIT
D308	D308 E124 D312

ACCOUNT NUMBER AND TITLE: 2534 AMORTIZATION OF PREMIUM ON
SECURITIES ISSUED BY FEDERAL
AGENCIES UNDER GENERAL AND
SPECIAL FINANCING AUTHORITY

DEBIT	CREDIT
D312 E126	D308

ACCOUNT NUMBER AND TITLE: 2540 PARTICIPATION CERTIFICATES

DEBIT	CREDIT
D308	D312

ACCOUNT NUMBER AND TITLE: 2590 OTHER DEBT

DEBIT	CREDIT
B122 D308	D312

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ACCOUNT NUMBER AND TITLE: 2610 ACTUARIAL PENSION LIABILITY

DEBIT		CREDIT	
B103	E106	B420	D571
D308	E514	D312	E610
D570			

ACCOUNT NUMBER AND TITLE: 2620 ACTUARIAL HEALTH INSURANCE
LIABILITY

DEBIT		CREDIT	
D308	E514	B420	D571
D570		D312	E610

ACCOUNT NUMBER AND TITLE: 2630 ACTUARIAL LIFE INSURANCE
LIABILITY

DEBIT		CREDIT	
D308	E514	B420	D571
D570		D312	E610

ACCOUNT NUMBER AND TITLE: 2650 ACTUARIAL FECA LIABILITY

DEBIT		CREDIT	
B426R	E514	B426	E610
D308		D312	

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ACCOUNT NUMBER AND TITLE: 2660 ACTUARIAL LIABILITIES FOR
FEDERAL INSURANCE AND
GUARANTEE PROGRAMS

DEBIT	CREDIT
B426R E514 D308	B420 D312 B426 E610

ACCOUNT NUMBER AND TITLE: 2670 ACTUARIAL LIABILITIES FOR
TREASURY-MANAGED BENEFIT
PROGRAMS

DEBIT	CREDIT
B426R E514 D308	B420 D312 B426 E610

ACCOUNT NUMBER AND TITLE: 2690 OTHER ACTUARIAL LIABILITIES

DEBIT	CREDIT
B426R D570 D308 E514	B420 D571 B426 E610 D312

ACCOUNT NUMBER AND TITLE: 2910 PRIOR LIENS OUTSTANDING ON
ACQUIRED COLLATERAL

DEBIT	CREDIT
B114 E514 D308	D312 E610 D426

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ACCOUNT NUMBER AND TITLE: 2920 CONTINGENT LIABILITIES

DEBIT	CREDIT
B424R E514 D308	B424 E610

ACCOUNT NUMBER AND TITLE: 2922 CONTINGENT LIABILITIES - FEDERAL
GOVERNMENT SPONSORED
ENTERPRISE

DEBIT	CREDIT
B202 B424R	B424

ACCOUNT NUMBER AND TITLE: 2923 CONTINGENT LIABILITY FOR
CAPITAL TRANSFERS

DEBIT	CREDIT
E514	B425 E610

ACCOUNT NUMBER AND TITLE: 2940 CAPITAL LEASE LIABILITY

DEBIT	CREDIT
B110 D308 B408 E514	B438 E610 D312

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ACCOUNT NUMBER AND TITLE: 2960 ACCOUNTS PAYABLE FROM
CANCELED APPROPRIATIONS

DEBIT	CREDIT
D145 E514 D308	D312 F130 E610

ACCOUNT NUMBER AND TITLE: 2970 LIABILITY FOR CAPITAL TRANSFERS

DEBIT	CREDIT
B119 D308 B136 E514	A143 E610 D312

ACCOUNT NUMBER AND TITLE: 2980 CUSTODIAL LIABILITY

DEBIT	CREDIT
C149 AP D308 D424 R C151 AP D422 F124 C153 AP D424 AP	C141 AP C404 C142 D312

ACCOUNT NUMBER AND TITLE: 2985 LIABILITY FOR NON-ENTITY ASSETS
NOT REPORTED ON THE STATEMENT
OF CUSTODIAL ACTIVITY

DEBIT	CREDIT
C149 AP C153 AP F124 C151 AP D420 R F125	B200 AP C405 D503 AP C145 AP C420 AP E516 AP C147 C435 AP C403 AP C437

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2990 OTHER LIABILITIES WITHOUT
RELATED BUDGETARY
OBLIGATIONS

DEBIT			CREDIT		
A141	D112	E504	A132	C150	D562
C170	D308	E514	A134	C166	E610
C174 R	D555		A136	D148	
			B420	D312	

ACCOUNT NUMBER AND TITLE: 2995 ESTIMATED CLEANUP COST
LIABILITY

DEBIT		CREDIT	
B436	D434	B420	E610
D308	E514	D312	

ACCOUNT NUMBER AND TITLE: 3100 UNEXPENDED APPROPRIATIONS -
CUMULATIVE

DEBIT	CREDIT
F342	F342

ACCOUNT NUMBER AND TITLE: 3101 UNEXPENDED APPROPRIATIONS -
APPROPRIATIONS RECEIVED

DEBIT		CREDIT		
F108	F342	A104	A196 AP	F107
		A110	A197	F108 R
		A155	A198	
		A170	A199 AP	

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ACCOUNT NUMBER AND TITLE: 3102 UNEXPENDED APPROPRIATIONS -
TRANSFERS-IN

DEBIT	CREDIT
F342	A408 A460 A496 A436 A467 A506 A444 A472 A448 A480

ACCOUNT NUMBER AND TITLE: 3103 UNEXPENDED APPROPRIATIONS -
TRANSFERS-OUT

DEBIT	CREDIT
A404 A464 A490 A412 A469 A494 A432 A476 A440 A484	F342

ACCOUNT NUMBER AND TITLE: 3105 UNEXPENDED APPROPRIATIONS -
PRIOR PERIOD ADJUSTMENTS DUE TO
CORRECTIONS OF ERRORS - YEARS
PRECEDING THE PRIOR YEAR

DEBIT	CREDIT
D304 D308 AP D306 AP	D310 R F342

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ACCOUNT NUMBER AND TITLE: 3106 UNEXPENDED APPROPRIATIONS -
ADJUSTMENTS

DEBIT			CREDIT
A112	A169	F122	F342
A132	F106	F128AP	
A136	F120		

ACCOUNT NUMBER AND TITLE: 3107 UNEXPENDED APPROPRIATIONS -
USED

DEBIT				CREDIT			
A146AP	B134	B436AP	E104AP	C134R	C137R	C139R	F128R
A514AP	B202AP	B438AP	E106AP	C136R	C138R	C414R	F342
B102AP	B402AP	B604AP	E108AP				
B106AP	B406AP	C138AP	E109AP				
B107AP	B412AP	C408AP	E204AP				
B108AP	B416AP	D106AP	E412AP				
B109AP	B418AP	D114AP					
B122AP	B428AP	D126AP					
B130AP	B430AP	D134AP					

ACCOUNT NUMBER AND TITLE: 3108 UNEXPENDED APPROPRIATIONS -
PRIOR-PERIOD ADJUSTMENTS DUE
TO CORRECTIONS OF ERRORS

DEBIT		CREDIT	
D304	D308AP	D310R	F342
D306AP			

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ACCOUNT NUMBER AND TITLE: 3109 UNEXPENDED APPROPRIATIONS -
PRIOR-PERIOD ADJUSTMENTS DUE
TO CHANGES IN ACCOUNTING
PRINCIPLES

DEBIT	CREDIT
D302 D308 AP D306 AP	D310 R F342

ACCOUNT NUMBER AND TITLE: 3310 CUMULATIVE RESULTS OF
OPERATIONS

DEBIT	CREDIT
F336 F340	F336 F338

ACCOUNT NUMBER AND TITLE: 3400 FIDUCIARY NET ASSETS

DEBIT	CREDIT
H300 H312	H301 H310

ACCOUNT NUMBER AND TITLE: 3410 CONTRIBUTIONS TO FIDUCIARY NET
ASSETS

DEBIT	CREDIT
H310	H100

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ACCOUNT NUMBER AND TITLE: 3420 WITHDRAWALS OR DISTRIBUTIONS
OF FIDUCIARY NET ASSETS

DEBIT	CREDIT
H200	H312

ACCOUNT NUMBER AND TITLE: 4032 ESTIMATED INDEFINITE CONTRACT
AUTHORITY

DEBIT	CREDIT
A176	A168 F112

ACCOUNT NUMBER AND TITLE: 4034 ANTICIPATED ADJUSTMENTS TO
CONTRACT AUTHORITY

DEBIT	CREDIT
A172 F114 A178R	A178 F118

ACCOUNT NUMBER AND TITLE: 4042 ESTIMATED INDEFINITE
BORROWING AUTHORITY

DEBIT	CREDIT
A162	A154 F112

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ACCOUNT NUMBER AND TITLE: 4044 ANTICIPATED REDUCTIONS TO
BORROWING AUTHORITY

DEBIT		CREDIT	
A158	F114	A164	F118
A159			

ACCOUNT NUMBER AND TITLE: 4047 ANTICIPATED TRANSFERS TO THE
GENERAL FUND OF THE TREASURY -
CURRENT-YEAR AUTHORITY

DEBIT		CREDIT	
B119	B136	A142	F118
B120	F114	A143	

ACCOUNT NUMBER AND TITLE: 4048 ANTICIPATED TRANSFERS TO THE
GENERAL FUND OF THE TREASURY -
PRIOR-YEAR BALANCES

DEBIT		CREDIT	
B119	B136	A142	F113
B120	F114	A143	

ACCOUNT NUMBER AND TITLE: 4060 ANTICIPATED COLLECTIONS FROM
NON-FEDERAL SOURCES

DEBIT		CREDIT			
A140	F116	C107	C132	C614	C646
		C109	C136	C616	D108
		C116	C154	C626	D308AP
		C117	C609	C628	F112
		C130	C612	C640	

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ACCOUNT NUMBER AND TITLE: **4070 ANTICIPATED COLLECTIONS FROM
FEDERAL SOURCES**

DEBIT			CREDIT			
A140	C604	F116	C101	C132	C602	C648
			C103	C136	C606	D108
			C106	C412	C608	D308 AP
			C109	C415	C618	F112
			C124	C416	C646	

ACCOUNT NUMBER AND TITLE: **4081 AMOUNTS APPROPRIATED FROM A
SPECIFIC TREASURY-MANAGED
TRUST FUND TAFS - RECEIVABLE -
TRANSFERRED**

DEBIT		CREDIT	
A542	F374	A540	F374 R

ACCOUNT NUMBER AND TITLE: **4082 ALLOCATIONS OF REALIZED
AUTHORITY - TO BE TRANSFERRED
FROM INVESTED BALANCES -
TRANSFERRED**

DEBIT		CREDIT	
A542	F376	A540	

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ACCOUNT NUMBER AND TITLE: 4083 TRANSFERS - CURRENT-YEAR
AUTHORITY - RECEIVABLE -
TRANSFERRED

DEBIT	CREDIT
A542 F378	A540 F378 R

ACCOUNT NUMBER AND TITLE: 4111 DEBT LIQUIDATION
APPROPRIATIONS

DEBIT	CREDIT
A104 A199 R A196 F108 R A197 AP	A199 F302 F108

ACCOUNT NUMBER AND TITLE: 4112 LIQUIDATION OF DEFICIENCY -
APPROPRIATIONS

DEBIT	CREDIT
A104 A197 AP A196 A199 R	A199 F302

ACCOUNT NUMBER AND TITLE: 4113 APPROPRIATED RECEIPTS DERIVED
FROM UNAVAILABLE TRUST OR
SPECIAL FUND RECEIPTS

DEBIT	CREDIT
A184	F302

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ACCOUNT NUMBER AND TITLE: 4114 APPROPRIATED RECEIPTS DERIVED
FROM AVAILABLE TRUST OR
SPECIAL FUND RECEIPTS

DEBIT				CREDIT			
A186	C114	C606	C750	B124AP	B128AP	B162AP	D438
A188	C124	C608	C752	B126	B129	B163AP	F302
A195	C172	C618	C754	B126AP	B160AP	C604	
A212	C176	C622	E113				
A250	C190	C624					
A510	C602	C636					

ACCOUNT NUMBER AND TITLE: 4115 LOAN SUBSIDY APPROPRIATION

DEBIT		CREDIT	
A104	A197AP	A199	F302
A196	A199R		

ACCOUNT NUMBER AND TITLE: 4116 DEBT FORGIVENESS APPROPRIATION

DEBIT		CREDIT	
A104	A199R	A199	F302
A196			

ACCOUNT NUMBER AND TITLE: 4117 LOAN ADMINISTRATIVE EXPENSE
APPROPRIATION

DEBIT		CREDIT	
A104	A197AP	A199	F302
A196	A199R		

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ACCOUNT NUMBER AND TITLE: 4118 REESTIMATED LOAN SUBSIDY
APPROPRIATION

DEBIT		CREDIT	
A104	F108 R	F108	F302

ACCOUNT NUMBER AND TITLE: 4119 OTHER APPROPRIATIONS REALIZED

DEBIT		CREDIT	
A104	A197 AP	A125	F108
A155	A199 R	A199	F302
A196	F108 R		

ACCOUNT NUMBER AND TITLE: 4120 ANTICIPATED INDEFINITE
APPROPRIATIONS

DEBIT			CREDIT		
A102	C604	F116	A104	A202	C606
			A186	A212	C608
			A196	C124	C618
			A197 AP	C602	F112

ACCOUNT NUMBER AND TITLE: 4121 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS
RECLASSIFIED - RECEIVABLE -
CANCELLATION

DEBIT		CREDIT	
A519	F123 AP	F369	

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ACCOUNT NUMBER AND TITLE: 4122 AUTHORITY ADJUSTED FOR
INTEREST ON THE BUREAU OF THE
PUBLIC DEBT SECURITIES

DEBIT	CREDIT
USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and the Office of Management and Budget. See the account definition.	

ACCOUNT NUMBER AND TITLE: 4123 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS
RECLASSIFIED - RECEIVABLE -
TEMPORARY REDUCTION

DEBIT	CREDIT
A518	F366

ACCOUNT NUMBER AND TITLE: 4124 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS
RECLASSIFIED - PAYABLE -
TEMPORARY
REDUCTION/CANCELLATION

DEBIT	CREDIT
F360 F368	A522 A523

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ACCOUNT NUMBER AND TITLE: 4125 LOAN MODIFICATION ADJUSTMENT
TRANSFER APPROPRIATION

DEBIT	CREDIT
A202	F302

ACCOUNT NUMBER AND TITLE: 4126 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS -
RECEIVABLE

DEBIT	CREDIT
A173 F374R A516	A175 A524 A518 F123AP A519 F374

ACCOUNT NUMBER AND TITLE: 4127 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS - PAYABLE

DEBIT	CREDIT
A522 A526 A523	A520

ACCOUNT NUMBER AND TITLE: 4128 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS -
TRANSFERS-IN

DEBIT	CREDIT
A524 A528	A518 F302

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ACCOUNT NUMBER AND TITLE: 4129 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS -
TRANSFERS-OUT

DEBIT	CREDIT
A522 A531 A530R F302	A526 A531R A530

ACCOUNT NUMBER AND TITLE: 4130 APPROPRIATION TO LIQUIDATE
CONTRACT AUTHORITY
WITHDRAWN

DEBIT	CREDIT
F302	A169

ACCOUNT NUMBER AND TITLE: 4131 CURRENT-YEAR CONTRACT
AUTHORITY REALIZED

DEBIT	CREDIT
A166 F112 A168	F304

ACCOUNT NUMBER AND TITLE: 4132 SUBSTITUTION OF CONTRACT
AUTHORITY

DEBIT	CREDIT
A187 F304	A704

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ACCOUNT NUMBER AND TITLE: 4133 DECREASES TO INDEFINITE
CONTRACT AUTHORITY

DEBIT	CREDIT
F304	A172 F113 A174

ACCOUNT NUMBER AND TITLE: 4134 CONTRACT AUTHORITY
WITHDRAWN

DEBIT	CREDIT
F304	D136

ACCOUNT NUMBER AND TITLE: 4135 CONTRACT AUTHORITY LIQUIDATED

DEBIT	CREDIT
A169 F304	A170 A175 A171 A187

ACCOUNT NUMBER AND TITLE: 4136 CONTRACT AUTHORITY TO BE
LIQUIDATED BY TRUST FUNDS

DEBIT	CREDIT
A175	A173

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ACCOUNT NUMBER AND TITLE: 4137 TRANSFERS OF CONTRACT
AUTHORITY - ALLOCATION

DEBIT	CREDIT
A177 A180	A179 A181

ACCOUNT NUMBER AND TITLE: 4138 APPROPRIATION TO LIQUIDATE
CONTRACT AUTHORITY

DEBIT	CREDIT
A170 A175 A171	F302

ACCOUNT NUMBER AND TITLE: 4139 CONTRACT AUTHORITY CARRIED
FORWARD

DEBIT	CREDIT
F304	F304

ACCOUNT NUMBER AND TITLE: 4140 SUBSTITUTION OF BORROWING
AUTHORITY

DEBIT	CREDIT
F306	A155 A159

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ACCOUNT NUMBER AND TITLE: 4141 CURRENT-YEAR BORROWING
AUTHORITY REALIZED

DEBIT	CREDIT
A152 F112 A154	F306

ACCOUNT NUMBER AND TITLE: 4142 ACTUAL REPAYMENT OF
BORROWING AUTHORITY
CONVERTED TO CASH

DEBIT	CREDIT
F302	B120

ACCOUNT NUMBER AND TITLE: 4143 CURRENT-YEAR DECREASES TO
INDEFINITE BORROWING
AUTHORITY REALIZED

DEBIT	CREDIT
F306	A148 F113 A158

ACCOUNT NUMBER AND TITLE: 4144 BORROWING AUTHORITY
WITHDRAWN

DEBIT	CREDIT
F306	D138

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ACCOUNT NUMBER AND TITLE: 4145 BORROWING AUTHORITY
CONVERTED TO CASH

DEBIT	CREDIT
F306	A156

ACCOUNT NUMBER AND TITLE: 4146 ACTUAL REPAYMENTS OF DEBT,
CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
F302	B120 B135AP B121 B137AP B131

ACCOUNT NUMBER AND TITLE: 4147 ACTUAL REPAYMENTS OF DEBT,
PRIOR-YEAR BALANCES

DEBIT	CREDIT
F302	B120 B135AP B121 B137AP B131

ACCOUNT NUMBER AND TITLE: 4148 RESOURCES REALIZED FROM
BORROWING AUTHORITY

DEBIT	CREDIT
A156	F302

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ACCOUNT NUMBER AND TITLE: 4149 BORROWING AUTHORITY CARRIED
FORWARD

DEBIT	CREDIT
F306	F306

ACCOUNT NUMBER AND TITLE: 4150 REAPPROPRIATIONS - TRANSFERS-IN

DEBIT	CREDIT
A110	F302

ACCOUNT NUMBER AND TITLE: 4151 ACTUAL CAPITAL TRANSFERS TO
THE GENERAL FUND OF THE
TREASURY, CURRENT-YEAR
AUTHORITY

DEBIT	CREDIT
F302	B119 B139 B136

ACCOUNT NUMBER AND TITLE: 4152 ACTUAL CAPITAL TRANSFERS TO
THE GENERAL FUND OF THE
TREASURY, PRIOR-YEAR BALANCES

DEBIT	CREDIT
F302	B119 B139 B136

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ACCOUNT NUMBER AND TITLE: 4153 TRANSFERS OF CONTRACT
AUTHORITY - NONALLOCATION

DEBIT	CREDIT
A161 F305 A167	A163 A165

ACCOUNT NUMBER AND TITLE: 4154 APPROPRIATION TO LIQUIDATE
CONTRACT AUTHORITY -
NONALLOCATION - TRANSFERRED

DEBIT	CREDIT
A160	A157 F305

ACCOUNT NUMBER AND TITLE: 4157 AUTHORITY MADE AVAILABLE
FROM RECEIPT OR APPROPRIATION
BALANCES PREVIOUSLY PRECLUDED
FROM OBLIGATION

DEBIT	CREDIT
A192	F132 F354 F316

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ACCOUNT NUMBER AND TITLE: 4158 AUTHORITY MADE AVAILABLE
FROM OFFSETTING COLLECTION
BALANCES PREVIOUSLY
PRECLUDED FROM OBLIGATION

DEBIT	CREDIT
A194	F134 F356 F318

ACCOUNT NUMBER AND TITLE: 4160 ANTICIPATED TRANSFERS -
CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
A468 A478 A476	A470 A532 A472 F104 A474

ACCOUNT NUMBER AND TITLE: 4165 ALLOCATIONS OF AUTHORITY -
ANTICIPATED FROM INVESTED
BALANCES

DEBIT	CREDIT
A402	A416 F104

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ACCOUNT NUMBER AND TITLE: 4166 ALLOCATIONS OF REALIZED
AUTHORITY - TO BE TRANSFERRED
FROM INVESTED BALANCES

DEBIT	CREDIT
A416 A430 A424	A135 AP A426 A420 F376 A422

ACCOUNT NUMBER AND TITLE: 4167 ALLOCATIONS OF REALIZED
AUTHORITY - TRANSFERRED FROM
INVESTED BALANCES

DEBIT	CREDIT
A420	A430 F302

ACCOUNT NUMBER AND TITLE: 4168 ALLOCATIONS OF REALIZED
AUTHORITY RECLASSIFIED -
AUTHORITY TO BE TRANSFERRED
FROM INVESTED BALANCES -
TEMPORARY REDUCTION

DEBIT	CREDIT
A135 AP F364 A422	A424 F362

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ACCOUNT NUMBER AND TITLE: 4170 TRANSFERS - CURRENT-YEAR
AUTHORITY

DEBIT		CREDIT	
A157	A480	A160	A484
A472	A482	A476	A486
A474		A478	F302

ACCOUNT NUMBER AND TITLE: 4171 NONALLOCATION TRANSFERS OF
INVESTED BALANCES - RECEIVABLE

DEBIT		CREDIT	
A532	F378R	A536	F378

ACCOUNT NUMBER AND TITLE: 4172 NONALLOCATION TRANSFERS OF
INVESTED BALANCES - PAYABLE

DEBIT		CREDIT	
A538		A534	

ACCOUNT NUMBER AND TITLE: 4173 NONALLOCATION TRANSFERS OF
INVESTED BALANCES -
TRANSFERRED

DEBIT		CREDIT	
A536		A538	F302

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ACCOUNT NUMBER AND TITLE: 4175 ALLOCATION TRANSFERS OF
CURRENT-YEAR AUTHORITY FOR
NONINVESTED ACCOUNTS

DEBIT		CREDIT	
A181	A448	A180	A440
A444	A450	A404	A442
A446		A406	F302

ACCOUNT NUMBER AND TITLE: 4176 ALLOCATION TRANSFERS OF PRIOR-
YEAR BALANCES

DEBIT			CREDIT		
A436	A446	A454	A404	A434	A452
A438	A448		A406	A440	F302
A444	A450		A432	A442	

ACCOUNT NUMBER AND TITLE: 4180 ANTICIPATED TRANSFERS - PRIOR-
YEAR BALANCES

DEBIT		CREDIT	
A468	A478	A470	A474
A476		A472	F104

ACCOUNT NUMBER AND TITLE: 4183 ANTICIPATED BALANCE TRANSFERS
- UNOBLIGATED BALANCES -
LEGISLATIVE CHANGE OF PURPOSE

DEBIT		CREDIT	
A468	A478	A470	A474
A476		A472	F104

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ACCOUNT NUMBER AND TITLE: 4190 TRANSFERS - PRIOR-YEAR
BALANCES

DEBIT		CREDIT	
A472	A480	A476	A486
A474	A482	A478	F302
		A484	

ACCOUNT NUMBER AND TITLE: 4191 BALANCE TRANSFERS - EXTENSION
OF AVAILABILITY OTHER THAN
REAPPROPRIATIONS

DEBIT		CREDIT	
A460	A462	A464	F302
		A466	

ACCOUNT NUMBER AND TITLE: 4192 BALANCE TRANSFERS - UNEXPIRED
TO EXPIRED

DEBIT		CREDIT	
A408	A410	A412	F302
		A414	

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ACCOUNT NUMBER AND TITLE: 4193 BALANCE TRANSFERS -
UNOBLIGATED BALANCES -
LEGISLATIVE CHANGE OF PURPOSE

DEBIT		CREDIT	
A472	A480	A476	A486
A474	A482	A478	F302
		A484	

ACCOUNT NUMBER AND TITLE: 4195 TRANSFER OF OBLIGATED
BALANCES

DEBIT			CREDIT		
A492R	A508	A550	A488	A494	A548
A496	A540	A552	A490	A542	A554
A506	A544		A492	A546	F302

ACCOUNT NUMBER AND TITLE: 4196 BALANCE TRANSFERS-IN - EXPIRED
TO EXPIRED

DEBIT	CREDIT
A467	F302

ACCOUNT NUMBER AND TITLE: 4197 BALANCE TRANSFERS-OUT -
EXPIRED TO EXPIRED

DEBIT	CREDIT
F302	A469

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ACCOUNT NUMBER AND TITLE: 4199 TRANSFER OF EXPIRED
EXPENDITURE TRANSFERS -
RECEIVABLE

DEBIT	CREDIT
A458 F372	A456 F372 R

ACCOUNT NUMBER AND TITLE: 4201 TOTAL ACTUAL RESOURCES -
COLLECTED

DEBIT	CREDIT
F302	F301 AP F314 F302 F390

ACCOUNT NUMBER AND TITLE: 4208 ADJUSTMENT TO TOTAL RESOURCES
- DISPOSITION OF CANCELED
PAYABLES

DEBIT	CREDIT
F302	D145

ACCOUNT NUMBER AND TITLE: 4210 ANTICIPATED REIMBURSEMENTS
AND OTHER INCOME

DEBIT	CREDIT
A702 F116	A706 C182 A708 C650 A715 AP F112

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ACCOUNT NUMBER AND TITLE: 4212 LIQUIDATION OF DEFICIENCY -
OFFSETTING COLLECTIONS

DEBIT	CREDIT
C110	F302

ACCOUNT NUMBER AND TITLE: 4215 ANTICIPATED EXPENDITURE
TRANSFERS FROM TRUST FUNDS

DEBIT	CREDIT
A114 F116	A498 F112

ACCOUNT NUMBER AND TITLE: 4221 UNFILLED CUSTOMER ORDERS
WITHOUT ADVANCE

DEBIT	CREDIT
A704 A715 AP F380 R A706 C101	A714 C182 F380 A715 C430 C103 F109

ACCOUNT NUMBER AND TITLE: 4222 UNFILLED CUSTOMER ORDERS WITH
ADVANCE

DEBIT	CREDIT
A704 F382 R C182	A710 F110 B610 F382

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ACCOUNT NUMBER AND TITLE: 4225 EXPENDITURE TRANSFERS FROM
TRUST FUNDS - RECEIVABLE

DEBIT		CREDIT	
A498	F372 R	A499	F372
D144	F384 R	A502	F384
		D144 R	

ACCOUNT NUMBER AND TITLE: 4230 UNFILLED CUSTOMER ORDERS
WITHOUT ADVANCE - TRANSFERRED

DEBIT		CREDIT	
A546	F380	A544	F380 R

ACCOUNT NUMBER AND TITLE: 4231 UNFILLED CUSTOMER ORDERS WITH
ADVANCE - TRANSFERRED

DEBIT		CREDIT	
A554	F382	A552	F382 R

ACCOUNT NUMBER AND TITLE: 4232 APPROPRIATION TRUST FUND
EXPENDITURE TRANSFERS -
RECEIVABLE - TRANSFERRED

DEBIT		CREDIT	
A542	F384	A540	F384 R

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ACCOUNT NUMBER AND TITLE: 4233 REIMBURSEMENTS AND OTHER
INCOME EARNED - RECEIVABLE -
TRANSFERRED

DEBIT		CREDIT	
A542	F386	A540	F386 R

ACCOUNT NUMBER AND TITLE: 4234 OTHER FEDERAL RECEIVABLES -
TRANSFERRED

DEBIT		CREDIT	
A542	F388	A540	F388 R

ACCOUNT NUMBER AND TITLE: 4251 REIMBURSEMENTS AND OTHER
INCOME EARNED - RECEIVABLE

DEBIT		CREDIT	
A714	C430	C185	F144
A715	F386 R	C186	F386

ACCOUNT NUMBER AND TITLE: 4252 REIMBURSEMENTS AND OTHER
INCOME EARNED - COLLECTED

DEBIT		CREDIT	
A251	C185	F302	
A708	C186		
A710	C753		

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4253 PRIOR-YEAR UNFILLED CUSTOMER
ORDERS WITH ADVANCE - REFUNDS
PAID

DEBIT	CREDIT
B610	F302

ACCOUNT NUMBER AND TITLE: 4255 EXPENDITURE TRANSFERS FROM
TRUST FUNDS - COLLECTED

DEBIT	CREDIT
A502	F302

ACCOUNT NUMBER AND TITLE: 4260 ACTUAL COLLECTIONS OF
"GOVERNMENTAL-TYPE" FEES

DEBIT	CREDIT
C107 C109	C110 F302

ACCOUNT NUMBER AND TITLE: 4261 ACTUAL COLLECTIONS OF
BUSINESS-TYPE FEES

DEBIT	CREDIT
C107 C116 C109 C117	C110 F302

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4262 ACTUAL COLLECTIONS OF LOAN
PRINCIPAL

DEBIT		CREDIT
C107	C109	F302

ACCOUNT NUMBER AND TITLE: 4263 ACTUAL COLLECTIONS OF LOAN
INTEREST

DEBIT		CREDIT
C107	C154	F302
C109		

ACCOUNT NUMBER AND TITLE: 4264 ACTUAL COLLECTIONS OF RENT

DEBIT		CREDIT
C109		F302

ACCOUNT NUMBER AND TITLE: 4265 ACTUAL COLLECTIONS FROM SALE
OF FORECLOSED PROPERTY

DEBIT		CREDIT
C109	C616	F302
C612	C628	
C614		

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4266 OTHER ACTUAL BUSINESS-TYPE
COLLECTIONS FROM NON-FEDERAL
SOURCES

DEBIT				CREDIT		
C107	C127	C601	C640	A710	B446	C419
C109	C148	C609	C646	B210	C110	F302
C113	C157	C626	D616			
C115	C158	C630				
C119	C423	C632				
C126	C600	C634				

ACCOUNT NUMBER AND TITLE: 4267 OTHER ACTUAL "GOVERNMENTAL-
TYPE" COLLECTIONS FROM NON-
FEDERAL SOURCES

DEBIT		CREDIT	
C107	C109	B118	F302
		C110	

ACCOUNT NUMBER AND TITLE: 4271 ACTUAL PROGRAM FUND SUBSIDY
COLLECTED

DEBIT		CREDIT
C103	C106	F302

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4273 INTEREST COLLECTED FROM
TREASURY**

DEBIT				CREDIT			
C107	C140	C606	C702	B124AP	B129	B163AP	F302
C109	C204	C608	C706	B126	B160AP	C604	
C124	C602	C618	C784	B126AP	B162	C704	
				B128AP	B162AP	C708	

ACCOUNT NUMBER AND TITLE: **4275 ACTUAL COLLECTIONS FROM
LIQUIDATING FUND**

DEBIT		CREDIT	
			F302

ACCOUNT NUMBER AND TITLE: **4276 ACTUAL COLLECTIONS FROM
FINANCING FUND**

DEBIT		CREDIT	
C107	C109		F302

ACCOUNT NUMBER AND TITLE: **4277 OTHER ACTUAL COLLECTIONS -
FEDERAL**

DEBIT			CREDIT	
B121AP	C109	C647	C110	F302
B135	C140			
C107	C646			

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4283 INTEREST RECEIVABLE FROM
TREASURY

DEBIT	CREDIT
C416	C140

ACCOUNT NUMBER AND TITLE: 4285 RECEIVABLE FROM THE
LIQUIDATING FUND

DEBIT	CREDIT
C412	

ACCOUNT NUMBER AND TITLE: 4286 RECEIVABLE FROM THE FINANCING
FUND

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4287 OTHER FEDERAL RECEIVABLES

DEBIT	CREDIT
C415 C650 C416 F388R C648	C140 F388 C647

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4290 AMORTIZATION OF INVESTMENTS IN
U.S. TREASURY ZERO COUPON
BONDS

DEBIT	CREDIT
E113	F302

ACCOUNT NUMBER AND TITLE: 4295 ADJUSTMENTS TO THE EXCHANGE
STABILIZATION FUND

DEBIT	CREDIT
D575 D595 D591 D604 D592	D573 D606 D594

ACCOUNT NUMBER AND TITLE: 4310 ANTICIPATED RECOVERIES OF
PRIOR-YEAR OBLIGATIONS

DEBIT	CREDIT
A138 F116	D110 D308AP D134 F112

ACCOUNT NUMBER AND TITLE: 4320 ADJUSTMENTS FOR CHANGES IN
PRIOR-YEAR ALLOCATIONS OF
BUDGETARY RESOURCES

DEBIT	CREDIT
D140 F334 D144R	D142 F334 D144

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4350 CANCELED AUTHORITY

DEBIT	CREDIT
D145 F301AP	F120 F128AP

ACCOUNT NUMBER AND TITLE: 4351 PARTIAL OR EARLY CANCELLATION
OF AUTHORITY WITH A U.S.
TREASURY WARRANT

DEBIT	CREDIT
F390	F122 F128AP

ACCOUNT NUMBER AND TITLE: 4355 CANCELLATION OF APPROPRIATION
FROM UNAVAILABLE RECEIPTS

DEBIT	CREDIT
F302	F146

ACCOUNT NUMBER AND TITLE: 4356 CANCELLATION OF APPROPRIATION
FROM INVESTED BALANCES

DEBIT	CREDIT
F302	F121

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**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4357 CANCELLATION OF APPROPRIATED
AMOUNTS RECEIVABLE FROM
INVESTED TRUST OR SPECIAL FUNDS

DEBIT	CREDIT
F369	A519AP F123 D141AP

ACCOUNT NUMBER AND TITLE: 4370 OFFSET TO APPROPRIATION
REALIZED FOR REDEMPTION OF
TREASURY SECURITIES

DEBIT	CREDIT
F302	C780

ACCOUNT NUMBER AND TITLE: 4382 TEMPORARY REDUCTION - NEW
BUDGET AUTHORITY

DEBIT	CREDIT
F360 F366 F362	A135 A500AP A422AP A518AP

ACCOUNT NUMBER AND TITLE: 4383 TEMPORARY REDUCTION - PRIOR-
YEAR BALANCES

DEBIT	CREDIT
F360 F366 F362	A135 A500AP A422AP A518AP

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND
TITLE:

**4384 TEMPORARY
REDUCTION/CANCELLATION
RETURNED BY APPROPRIATION**

DEBIT	CREDIT
A108	F360 F368 F364 F369

ACCOUNT NUMBER AND TITLE: **4387 TEMPORARY REDUCTION OF
APPROPRIATION FROM
UNAVAILABLE RECEIPTS, NEW
BUDGET AUTHORITY**

DEBIT	CREDIT
F302	A189

ACCOUNT NUMBER AND TITLE: **4388 TEMPORARY REDUCTION OF
APPROPRIATION FROM
UNAVAILABLE RECEIPTS, PRIOR-
YEAR BALANCES**

DEBIT	CREDIT
F302	A189

ACCOUNT NUMBER AND TITLE: **4390 REAPPROPRIATIONS - TRANSFERS-
OUT**

DEBIT	CREDIT
F302	A112

SUPPLEMENT

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**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4391 ADJUSTMENTS TO INDEFINITE
APPROPRIATIONS

DEBIT		CREDIT
F107	F302	F106

ACCOUNT NUMBER AND TITLE: 4392 PERMANENT REDUCTION - NEW
BUDGET AUTHORITY

DEBIT		CREDIT	
F302	F306	A131	A134
F304		A132	A136
		A133	A185AP

ACCOUNT NUMBER AND TITLE: 4393 PERMANENT REDUCTION - PRIOR-
YEAR BALANCES

DEBIT		CREDIT	
F302	F306	A131	A134
F304		A132	A136
		A133	A185AP

ACCOUNT NUMBER AND TITLE: 4394 RECEIPTS UNAVAILABLE FOR
OBLIGATION UPON COLLECTION

DEBIT				CREDIT			
A190	A531R	B126AP	C604	A108	A531	C608	C752
A520	B124AP	B128AP		A188	C114	C618	C754
A530	B126	B129		A195	C124	C622	E113
				A250	C602	C624	F359
				A530R	C606	C750	

SUPPLEMENT

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**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4395 AUTHORITY UNAVAILABLE FOR
OBLIGATION PURSUANT TO PUBLIC
LAW - TEMPORARY

DEBIT			CREDIT
A128R	B126AP	B163AP	A128
A197R	B128AP	F126	
A198R	B160AP		
B124AP	B162AP		

ACCOUNT NUMBER AND TITLE: 4396 SPECIAL AND TRUST FUND REFUNDS
AND RECOVERIES TEMPORARILY
UNAVAILABLE - RECEIPTS
UNAVAILABLE FOR OBLIGATION
UPON COLLECTION

DEBIT		CREDIT
F359		A130

ACCOUNT NUMBER AND TITLE: 4397 RECEIPTS AND APPROPRIATIONS
TEMPORARILY PRECLUDED FROM
OBLIGATION

DEBIT			CREDIT		
B124AP	B128AP	F316	A127	F334	F358
B126	B129	F334			
B126AP	F132	F354			

SUPPLEMENT

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**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4398 OFFSETTING COLLECTIONS
TEMPORARILY PRECLUDED FROM
OBLIGATION

DEBIT			CREDIT	
B124AP	B128AP	F318	A129	E113
B126	B129	F356		
B126AP	F134			

ACCOUNT NUMBER AND TITLE: 4399 SPECIAL AND TRUST FUND REFUNDS
AND RECOVERIES TEMP.
UNAVAILABLE - RECEIPTS AND
APPROPRIATIONS TEMP. PRECLUDED
FROM OBLIGATION

DEBIT		CREDIT	
F358		A139	

ACCOUNT NUMBER AND TITLE: 4420 UNAPPORTIONED AUTHORITY -
PENDING RESCISSION

DEBIT		CREDIT	
A136	F308	A137	
A137R	F312		

ACCOUNT NUMBER AND TITLE: 4430 UNAPPORTIONED AUTHORITY - OMB
DEFERRAL

DEBIT		CREDIT	
A126R	F312	A126	
F308			

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4450 UNAPPORTIONED AUTHORITY

DEBIT				CREDIT			
A116	A185 AP	B124 AP	D126	A102	A198 R	A532	C636
A118	A189	B126	D136	A104	A199 R	A702	C702
A125	A199	B126 AP	D138	A108	A202	B121 AP	C706
A126	A422 AP	B128 AP	D141 AP	A110	A212	B135	C750
A127	A426	B129	D436	A114	A250	C106	C751
A128	A430	B131	D438	A126 R	A251	C114	C752
A129	A440	B135 AP	F104	A128 R	A402	C124	C753
A130	A442	B137	F106	A137 R	A408	C130	C754
A131	A470	B137 AP	F108	A138	A410	C132	C755
A132	A484	B139	F112	A140	A416	C136	D108
A133	A486	B160 AP	F113	A152	A420	C158	D110
A134	A499	B162	F118	A161	A444	C172	D120
A135	A500 AP	B162 AP	F121	A162	A446	C176	D134
A137	A514	B163 AP	F122	A166	A448	C190	D136 AP
A139	A518 AP	B416	F123	A167	A450	C204	D138 AP
A142	A519 AP	C604	F128 AP	A176	A458	C602	D308 AP
A143	A712	C704	F312	A178 R	A460	C606	F107
A148	B118	C708	F334	A184	A462	C608	F108 R
A164	B118 AP	D107		A186	A468	C609	F114
A174	B121	D114		A190	A480	C618	F116
A178	B121 AP	D122		A192	A482	C622	F126
				A194	A498	C624	F128
				A195	A499 AP	C626	F308
				A196	A510	C630	F334
				A197 AP	A516	C632	
				A197 R	A528	C634	

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4510 APPORTIONMENTS

DEBIT				CREDIT			
A120	A500	B137	C708	A116	C109AP	C412AP	C640AP
A135	A512	B138	D108R	A122	C114AP	C416AP	C650AP
A163	A514	B160AP	D141AP	A177	C116AP	C602	C702
A165	A519AP	B162	F106	A186AP	C124	C602AP	C702AP
A179	A534	B162AP	F108	A212AP	C124AP	C606	C704AP
A404	A712R	B163AP	F112	A500R	C130AP	C606AP	C706
A406	B107	B416	F113	A706AP	C132AP	C608	C706AP
A412	B118AP	C106AP	F121	A708AP	C136AP	C612AP	C708AP
A414	B121AP	C132R	F122	A715AP	C154AP	C614AP	D108AP
A426	B124AP	C136R	F123	B126AP	C182AP	C616AP	D134AP
A430	B126	C604	F128AP	B162AP	C204	C618	F107
A440	B126AP	C604R	F308	C106AP	C204AP	C618AP	F108R
A442	B128AP	C608R	F312	C107AP	C410AP	C626AP	
A499	B129	C704					

ACCOUNT NUMBER AND TITLE: 4520 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4530 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4540 RESERVED FOR AGENCY USE

DEBIT	CREDIT

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 4550 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4560 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4570 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4580 RESERVED FOR AGENCY USE

DEBIT	CREDIT

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4590 APPORTIONMENTS - ANTICIPATED
RESOURCES - PROGRAMS SUBJECT
TO APPORTIONMENT

DEBIT				CREDIT			
A122	C109AP	C410AP	C640AP	A118	C132R	C604R	D108R
A186AP	C114AP	C412AP	C650AP	A712R	C136R	C608R	
A212AP	C116AP	C416AP	C702AP				
A706AP	C124AP	C602AP	C704AP				
A708AP	C130AP	C606AP	C706AP				
A715AP	C132AP	C612AP	C708AP				
B126AP	C136AP	C614AP	D108AP				
B162AP	C154AP	C616AP	D134AP				
C106AP	C182AP	C618AP	F112				
C107AP	C204AP	C626AP					

ACCOUNT NUMBER AND TITLE: 4610 ALLOTMENTS - REALIZED
RESOURCES

DEBIT				CREDIT			
A135	A534	B306	D502	A120	C106AP	C154AP	C650AP
A148	A712	B308	E102	A122	C107AP	C182AP	C702AP
A154AP	A712R	B314	E104	A186AP	C109AP	C204AP	C704AP
A163	B102	B406	E106	A212AP	C112	C410AP	C706AP
A165	B104	B412	E108	A500R	C114AP	C412AP	C708AP
A168AP	B106	B416	E109	A706AP	C116AP	C416AP	D108AP
A189	B107	B418	E204AP	A708AP	C124AP	C602AP	D134AP
A404	B108	B428	E412	A715AP	C130AP	C606AP	D502R
A406	B109	B430	F106	B126AP	C132AP	C612AP	F107
A412	B114	B436	F108	B162AP	C134	C614AP	F108R
A414	B116	C132R	F109	B302R	C136AP	C616AP	F111
A426	B118AP	C136R	F110	B306R	C137	C618AP	
A430	B121AP	C406	F113	B310	C138	C626AP	
A440	B122	C604R	F121	B404	C139	C640AP	
A442	B137	C608R	F122				
A499	B138	D108R	F123				
A500	B152	D112	F128AP				
A512	B154	D141AP	F308				
A514	B202	D436	F312				
A519AP	B302	D438					

SUPPLEMENT

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**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4620 UNOBLIGATED FUNDS EXEMPT FROM
APPORTIONMENT

DEBIT				CREDIT			
A119	A430	B126 AP	C780	A102	A444	C114 AP	C618 AP
A127	A440	B128 AP	D107	A104	A446	C116 AP	C622
A128	A442	B129	D114	A108	A448	C124	C624
A129	A470	B131	D122	A110	A450	C124 AP	C626 AP
A130	A484	B135 AP	D126	A114	A458	C130 AP	C640
A131	A486	B137	D141 AP	A123	A460	C132	C640 AP
A132	A499	B137 AP	D436	A128 R	A462	C132 AP	C702
A133	A500	B138	D438	A137 R	A468	C134	C702 AP
A134	A500 AP	B139	E102	A152	A480	C136	C704 AP
A135	A512	B152	E104	A162	A482	C136 AP	C706
A136	A514	B154	E106	A166	A498	C138	C706 AP
A137	A518 AP	B160 AP	E108	A176	A499 AP	C139	C708 AP
A139	A519 AP	B162	E109	A177	A500 R	C154 AP	C750
A148	A520	B162 AP	E204 AP	A178 R	A510	C158	C751
A154 AP	A530	B163 AP	E412	A186	A516	C172	C752
A164	A531 R	B304	F104	A186 AP	A528	C176	C753
A168 AP	A534	B306	F106	A190	A530 R	C182 AP	C754
A174	A712	B308	F108	A192	A531	C190	C755
A178	A712 R	B316	F109	A194	A702	C204	D108
A179	B102	B406	F110	A195	A706 AP	C204 AP	D108 AP
A185 AP	B103	B412	F113	A196	B126 AP	C410 AP	D110
A189	B107	B416	F121	A197 AP	B162 AP	C412 AP	D120
A404	B109	B418	F122	A197 R	B304 R	C416 AP	D134
A406	B118 AP	B430	F123	A198 R	B306 R	C602	D134 AP
A412	B121	C604	F128 AP	A212	B312	C602 AP	D141
A414	B121 AP	C608 R	F312	A212 AP	B404	C606	D308 AP
A422 AP	B124 AP	C704		A250	C106 AP	C608	F107
A426	B126	C708		A251	C107 AP	C612 AP	F108 R
				A402	C109 AP	C614 AP	F111
				A416	C112	C616 AP	F123 AP
				A420	C114	C618	F310

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND
TITLE:

**4630 FUNDS NOT AVAILABLE FOR
COMMITMENT/OBLIGATION**

DEBIT				CREDIT			
A501	C419	D606	D614	A138	C126	C600	D604
B210	D573	D608	F308	A140	C127	C601	D610
B444	D594	D612	F312	C113	C148	C784	D616
				C115	C157	D575	
				C119	C423	D592	

ACCOUNT NUMBER AND TITLE: **4650 ALLOTMENTS - EXPIRED AUTHORITY**

DEBIT				CREDIT			
A112	A469	D122	F123	A408	A467	C136	D138 AP
A432	A484	D126	F128 AP	A410	A480	D102	D308 AP
A434	A499	D141 AP	F144	A436	A499 AP	D108	F128
A452	A519 AP	D436	F146	A438	C130	D120	F312
A456	A712	D438		A454	C132	D136 AP	
A464	D106	F120					
A466	D114	F121					

ACCOUNT NUMBER AND TITLE: **4690 ANTICIPATED RESOURCES -
PROGRAMS EXEMPT FROM
APPORTIONMENT**

DEBIT				CREDIT			
A123	C114 AP	C410 AP	C640 AP	A119	A712 R	C608 R	
A186 AP	C116 AP	C412 AP	C702 AP				
A212 AP	C124 AP	C416 AP	C704 AP				
A706 AP	C130 AP	C602 AP	C706 AP				
B126 AP	C132 AP	C612 AP	C708 AP				
B162 AP	C136 AP	C614 AP	D108 AP				
C106 AP	C154 AP	C616 AP	D134 AP				
C107 AP	C182 AP	C618 AP	F112				
C109 AP	C204 AP	C626 AP					

SUPPLEMENT

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**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4700 COMMITMENTS - PROGRAMS
SUBJECT TO APPORTIONMENT

DEBIT				CREDIT		
A154 AP	B137	B310	F113	B302	B306 R	D502
A168 AP	B302 R	B314	F308			
A499	B306	B416	F312			
B118 AP	B308	B606				
B121 AP	B309	D502 R				

ACCOUNT NUMBER AND TITLE: 4720 COMMITMENTS - PROGRAMS
EXEMPT FROM APPORTIONMENT

DEBIT				CREDIT	
A154 AP	B121 AP	B308	F113	B304	B306 R
A168 AP	B137	B312	F310		
A499	B304 R	B316	F312		
B118 AP	B306	B416			

ACCOUNT NUMBER AND TITLE: 4801 UNDELIVERED ORDERS -
OBLIGATIONS, UNPAID

DEBIT				CREDIT			
A146	B306 R	B438	E104	A154 AP	B306	B312	B316
B104	B308	C408	E106	A168 AP	B310	B314	F330
B105	B402	C432	E108				
B107	B404	D134	F111				
B130	B436	E102	F332				

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 4802 UNDELIVERED ORDERS -
OBLIGATIONS, PREPAID/ADVANCED

DEBIT		CREDIT	
B604	F328	B308	F326
C112		B309	

ACCOUNT NUMBER AND TITLE: 4831 UNDELIVERED ORDERS -
OBLIGATIONS TRANSFERRED,
UNPAID

DEBIT		CREDIT	
A488	F330	A506	F332
A490		A508	

ACCOUNT NUMBER AND TITLE: 4832 UNDELIVERED ORDERS -
OBLIGATIONS TRANSFERRED,
PREPAID/ADVANCED

DEBIT		CREDIT	
A494	F326	A496	F328
A548		A550	

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4871 DOWNWARD ADJUSTMENTS OF
PRIOR-YEAR UNPAID UNDELIVERED
ORDERS - OBLIGATIONS,
RECOVERIES

DEBIT	CREDIT
A499AP D136AP D120 D138AP D134	F332

ACCOUNT NUMBER AND TITLE: 4872 DOWNWARD ADJUSTMENTS OF
PRIOR-YEAR PREPAID/ADVANCED
UNDELIVERED ORDERS -
OBLIGATIONS, REFUNDS COLLECTED

DEBIT	CREDIT
C130	F328

ACCOUNT NUMBER AND TITLE: 4881 UPWARD ADJUSTMENTS OF PRIOR-
YEAR UNDELIVERED ORDERS -
OBLIGATIONS, UNPAID

DEBIT	CREDIT
F330	D114

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4882 UPWARD ADJUSTMENTS OF PRIOR-
YEAR UNDELIVERED ORDERS -
OBLIGATIONS, PREPAID/ADVANCED

DEBIT	CREDIT
F326	D122

ACCOUNT NUMBER AND TITLE: 4901 DELIVERED ORDERS - OBLIGATIONS,
UNPAID

DEBIT	CREDIT
A500R B112 B446 F325 A504 B113 D610 B110 B210 D616	A500 B428 D591 E108 A501 B430 D595 E109 B118AP B436 D608 E204AP B402 B438 D612 E412 B406 B444 D614 F324 B412 C614 E102 B416 D112 E104 B418 D134 E106

ACCOUNT NUMBER AND TITLE: 4902 DELIVERED ORDERS - OBLIGATIONS,
PAID

DEBIT	CREDIT
C134 C138 F314 C137 C139 F322	A146 B106 B121AP B606 A504 B107 B122 C406 A512 B108 B130 C408 A514 B109 B137 C432 A712 B110 B138 D436 B102 B112 B152 F320 B103 B113 B154 B104 B114 B202 B105 B116 B604

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4908 AUTHORITY OUTLAYED NOT YET
DISBURSED

DEBIT	CREDIT
USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and the Office of Management and Budget. See the account definition.	

ACCOUNT NUMBER AND TITLE: 4931 DELIVERED ORDERS - OBLIGATIONS
TRANSFERRED, UNPAID

DEBIT	CREDIT
A492 F324	A492R F325

ACCOUNT NUMBER AND TITLE: 4971 DOWNWARD ADJUSTMENTS OF
PRIOR-YEAR UNPAID DELIVERED
ORDERS - OBLIGATIONS,
RECOVERIES

DEBIT	CREDIT
D102 D142 F128 D110 D308AP D141 F123AP	F325

SUPPLEMENT

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**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 4972 DOWNWARD ADJUSTMENTS OF
PRIOR-YEAR PAID DELIVERED
ORDERS - OBLIGATIONS, REFUNDS
COLLECTED

DEBIT			CREDIT
C132	C753	D308AP	F322
C136	C755		
C751	D108		

ACCOUNT NUMBER AND TITLE: 4981 UPWARD ADJUSTMENTS OF PRIOR-
YEAR DELIVERED ORDERS -
OBLIGATIONS, UNPAID

DEBIT			CREDIT
F324			D106 D140
			D107

ACCOUNT NUMBER AND TITLE: 4982 UPWARD ADJUSTMENTS OF PRIOR-
YEAR DELIVERED ORDERS -
OBLIGATIONS, PAID

DEBIT			CREDIT
F320			D126

SUPPLEMENT

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ACCOUNT NUMBER AND TITLE: 5100 REVENUE FROM GOODS SOLD

DEBIT	CREDIT			
F336	A708	C145	C430	C648
	A710	C420	C640	C650
	A714	C424	C644	F144 AP
	C109	C426	C646	

ACCOUNT NUMBER AND TITLE: 5109 CONTRA REVENUE FOR GOODS SOLD

DEBIT	CREDIT	
D402 D436	D402 R	F336

ACCOUNT NUMBER AND TITLE: 5200 REVENUE FROM SERVICES PROVIDED

DEBIT	CREDIT			
F144 F336 H301	A186	A714	C190	C426
	A188	C109	C420	C650
	A708	C145	C422	F144 AP
	A710	C188	C424	

ACCOUNT NUMBER AND TITLE: 5209 CONTRA REVENUE FOR SERVICES PROVIDED

DEBIT	CREDIT	
D402 D436	D402 R	H301
	F336	

SUPPLEMENT

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ACCOUNT NUMBER AND TITLE: 5310 INTEREST REVENUE - OTHER

DEBIT		CREDIT			
F336	H301	A186	C154	C422	C708 AP
		A188	C188	C438	E121
		C109	C402	C702 AP	F144 AP
		C141	C416	C704 AP	
		C145	C420	C706 AP	

ACCOUNT NUMBER AND TITLE: 5311 INTEREST REVENUE - INVESTMENTS

DEBIT			CREDIT			
E117 R	F336	H301	A186	C141	C419	D614
			A188	C145	C420	E113
			A250	C154	C422	E117
			A251	C188	C423	F144 AP
			B144	C402	C624	
			B153	C416	C784	
			C109	C418	D612	

ACCOUNT NUMBER AND TITLE: 5312 INTEREST REVENUE - LOANS
RECEIVABLE/UNINVESTED FUNDS

DEBIT		CREDIT			
F336	H301	A186	C145	C416	C437 AP
		A188	C148	C420	F144 AP
		C107	C154	C422	
		C109	C188	C435	
		C141	C402	C436	

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5313 INTEREST REVENUE - SUBSIDY
AMORTIZATION

DEBIT	CREDIT
F336	E118

ACCOUNT NUMBER AND TITLE: 5314 DIVIDEND INCOME ACCOUNTED FOR
UNDER THE PROVISIONS OF THE
FEDERAL CREDIT REFORM ACT

DEBIT	CREDIT
F336	C145

ACCOUNT NUMBER AND TITLE: 5315 CONTRA REVENUE FOR DIVIDEND
INCOME ACCOUNTED FOR UNDER
THE PROVISIONS OF THE FEDERAL
CREDIT REFORM ACT

DEBIT	CREDIT
D402 D424	D402R F336

ACCOUNT NUMBER AND TITLE: 5317 CONTRA REVENUE FOR INTEREST
REVENUE - LOANS RECEIVABLE

DEBIT	CREDIT
D402 D436 D424 D438	D402R H301 F336

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5318 CONTRA REVENUE FOR INTEREST
REVENUE - INVESTMENTS**

DEBIT		CREDIT	
D402	D436	D402R	H301
D424	D438	F336	

ACCOUNT NUMBER AND TITLE: **5319 CONTRA REVENUE FOR INTEREST
REVENUE - OTHER**

DEBIT		CREDIT	
D402	D436	D402R	H301
D424	D438	F336	

ACCOUNT NUMBER AND TITLE: **5320 PENALTIES AND FINES REVENUE**

DEBIT		CREDIT		
F336	H301	A186	C188	C420
		A188	C402	C422
		C109	C404AP	F144AP
		C141	C416	

ACCOUNT NUMBER AND TITLE: **5324 CONTRA REVENUE FOR PENALTIES
AND FINES**

DEBIT		CREDIT	
D424	D438	F336	H301
D436			

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5325 ADMINISTRATIVE FEES REVENUE

DEBIT		CREDIT		
F336	H301	A186	C145	C420
		A188	C188	C422
		C109	C402	
		C141	C416	

ACCOUNT NUMBER AND TITLE: 5329 CONTRA REVENUE FOR
ADMINISTRATIVE FEES

DEBIT		CREDIT	
D402	D436	D402R	H301
D424	D438	F336	

ACCOUNT NUMBER AND TITLE: 5400 FUNDED BENEFIT PROGRAM
REVENUE

DEBIT		CREDIT		
F336	H301	A186	C190	C422
		A715	C416	F144AP
		C109	C420	

ACCOUNT NUMBER AND TITLE: 5405 UNFUNDED FECA BENEFIT REVENUE

DEBIT		CREDIT
A715R	F336	C421

SUPPLEMENT

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**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5406 CONTRA REVENUE FOR UNFUNDED
FECA BENEFIT REVENUE**

DEBIT	CREDIT
	F336

ACCOUNT NUMBER AND TITLE: **5409 CONTRA REVENUE FOR FUNDED
BENEFIT PROGRAM REVENUE**

DEBIT	CREDIT
D402 D438 D436	D402R H301 F336

ACCOUNT NUMBER AND TITLE: **5500 INSURANCE AND GUARANTEE
PREMIUM REVENUE**

DEBIT	CREDIT
F336 H301	C109 C424 C420 F144AP C422

ACCOUNT NUMBER AND TITLE: **5509 CONTRA REVENUE FOR INSURANCE
AND GUARANTEE PREMIUM
REVENUE**

DEBIT	CREDIT
D402 D438 D436	D402R H301 F336

SUPPLEMENT

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**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5600 DONATED REVENUE - FINANCIAL
RESOURCES**

DEBIT		CREDIT		
F336	H301	A186	C158	C404 AP
		A188	C192	C420
		C141	C402	

ACCOUNT NUMBER AND TITLE: **5609 CONTRA REVENUE FOR DONATIONS
- FINANCIAL RESOURCES**

DEBIT		CREDIT	
D402	D438	D402 R	H301
D436		F336	

ACCOUNT NUMBER AND TITLE: **5610 DONATED REVENUE -
NONFINANCIAL RESOURCES**

DEBIT		CREDIT	
F336	H301	C102	C164

ACCOUNT NUMBER AND TITLE: **5619 CONTRA DONATED REVENUE -
NONFINANCIAL RESOURCES**

DEBIT		CREDIT	
D402	D438	D402 R	H301
D436		F336	

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5640 FORFEITURE REVENUE - CASH AND
CASH EQUIVALENTS**

DEBIT	CREDIT
F336	A186 C174 C172 D554

ACCOUNT NUMBER AND TITLE: **5649 CONTRA FORFEITURE REVENUE -
CASH AND CASH EQUIVALENTS**

DEBIT	CREDIT
D402	D402R F336

ACCOUNT NUMBER AND TITLE: **5650 FORFEITURE REVENUE -
FORFEITURES OF PROPERTY**

DEBIT	CREDIT
F336	A186 D554 C636 D558

ACCOUNT NUMBER AND TITLE: **5659 CONTRA FORFEITURE REVENUE -
FORFEITURES OF PROPERTY**

DEBIT	CREDIT
D402	D402R F336

SUPPLEMENT

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**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5700 EXPENDED APPROPRIATIONS

DEBIT				CREDIT			
C134R	C137R	C139R	F128R	A146AP	B134	B436AP	E104AP
C136R	C138R	C414R	F336	A514AP	B202AP	B438AP	E106AP
				B102AP	B402AP	B604AP	E108AP
				B106AP	B406AP	C138AP	E109AP
				B107AP	B412AP	C408AP	E204AP
				B108AP	B416AP	D106AP	E412AP
				B109AP	B418AP	D114AP	
				B122AP	B428AP	D126AP	
				B130AP	B430AP	D134AP	

ACCOUNT NUMBER AND TITLE: 5705 EXPENDED APPROPRIATIONS - PRIOR
PERIOD ADJUSTMENTS DUE TO
CORRECTIONS OF ERRORS - YEARS
PRECEDING THE PRIOR YEAR

DEBIT		CREDIT	
D310R	F336	D304	D308AP
		D306AP	

ACCOUNT NUMBER AND TITLE: 5708 EXPENDED APPROPRIATIONS -
PRIOR-PERIOD ADJUSTMENTS DUE
TO CORRECTIONS OF ERRORS

DEBIT		CREDIT	
D310R	F336	D304	D308AP
		D306AP	

SUPPLEMENT

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**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: **5709 EXPENDED APPROPRIATIONS -
PRIOR-PERIOD ADJUSTMENTS DUE
TO CHANGES IN ACCOUNTING
PRINCIPLES**

DEBIT	CREDIT
D310R F336	D302 D308AP D306AP

ACCOUNT NUMBER AND TITLE: **5720 FINANCING SOURCES TRANSFERRED
IN WITHOUT REIMBURSEMENT**

DEBIT	CREDIT
E610 F336	A550 E608 E606

ACCOUNT NUMBER AND TITLE: **5730 FINANCING SOURCES TRANSFERRED
OUT WITHOUT REIMBURSEMENT**

DEBIT	CREDIT
A548 E512 E510	E514 F336

ACCOUNT NUMBER AND TITLE: **5740 APPROPRIATED DEDICATED
COLLECTIONS TRANSFERRED IN**

DEBIT	CREDIT
F336	A133AP A185 A184 A189AP

SUPPLEMENT

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5745 APPROPRIATED DEDICATED
COLLECTIONS TRANSFERRED OUT**

DEBIT		CREDIT
A133	A189	F336
A183	F146	
A185 AP		

ACCOUNT NUMBER AND TITLE: **5750 EXPENDITURE FINANCING SOURCES
- TRANSFERS-IN**

DEBIT		CREDIT		
A456	D144 R	A458	C109	D144
A499	F336	A498	C403	
		A510	C415	

ACCOUNT NUMBER AND TITLE: **5755 NONEXPENDITURE FINANCING
SOURCES - TRANSFERS-IN - OTHER**

DEBIT			CREDIT			
A135 AP	A519	A546	A161	A416	A462	A528
A422	A531 R	F123 AP	A167	A420	A467	A531
A518	A542	F336	A171	A438	A474	A532
			A173	A446	A482	
			A177	A450	A508	
			A410	A454	A516	

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5756 NONEXPENDITURE FINANCING
SOURCES - TRANSFERS-IN - CAPITAL
TRANSFERS**

DEBIT	CREDIT
F336	C196 E516

ACCOUNT NUMBER AND TITLE: **5760 EXPENDITURE FINANCING SOURCES
- TRANSFERS-OUT**

DEBIT	CREDIT
A500 A514 A501 D140 A512	A500R F123AP D141 F336 D142

ACCOUNT NUMBER AND TITLE: **5765 NONEXPENDITURE FINANCING
SOURCES - TRANSFERS-OUT - OTHER**

DEBIT	CREDIT
A134 A414 A452 A488 A163 A426 A466 A520 A165 A430 A469 A530 A179 A434 A478 A534 A406 A442 A486 F121	A424 A523 A540 F336 A522 A530R A544

ACCOUNT NUMBER AND TITLE: **5766 NONEXPENDITURE FINANCING
SOURCES - TRANSFERS-OUT -
CAPITAL TRANSFERS**

DEBIT	CREDIT
A143 B139	F336

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5775 NONBUDGETARY FINANCING
SOURCES TRANSFERRED IN**

DEBIT	CREDIT
F336	C155 E604 C420 F144 AP

ACCOUNT NUMBER AND TITLE: **5776 NONBUDGETARY FINANCING
SOURCES TRANSFERRED OUT**

DEBIT	CREDIT
D148 E509 E508	F336

ACCOUNT NUMBER AND TITLE: **5780 IMPUTED FINANCING SOURCES**

DEBIT	CREDIT
F336	E402

ACCOUNT NUMBER AND TITLE: **5790 OTHER FINANCING SOURCES**

DEBIT	CREDIT
F336	A202 C145 C119 C430

SUPPLEMENT

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5791 ADJUSTMENT TO FINANCING
SOURCES - DOWNWARD
REESTIMATE OR NEGATIVE SUBSIDY

DEBIT	CREDIT
D146 F336 D147AP	D147

ACCOUNT NUMBER AND TITLE: 5792 FINANCING SOURCES TO BE
TRANSFERRED OUT - CONTINGENT
LIABILITY

DEBIT	CREDIT
B425	F336

ACCOUNT NUMBER AND TITLE: 5795 SEIGNIORAGE

DEBIT	CREDIT
F336	C145

ACCOUNT NUMBER AND TITLE: 5800 TAX REVENUE COLLECTED - NOT
OTHERWISE CLASSIFIED

DEBIT	CREDIT
F336	A186 C143AP A188 D586 C141

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5801 TAX REVENUE COLLECTED -
INDIVIDUAL**

DEBIT	CREDIT
C143 AP F336	A188 C404 AP C141 D586 C143 AP

ACCOUNT NUMBER AND TITLE: **5802 TAX REVENUE COLLECTED -
CORPORATE**

DEBIT	CREDIT
F336	A188 C143 AP C141 D586

ACCOUNT NUMBER AND TITLE: **5803 TAX REVENUE COLLECTED -
UNEMPLOYMENT**

DEBIT	CREDIT
F336	A188 C143 AP C141 D586

ACCOUNT NUMBER AND TITLE: **5804 TAX REVENUE COLLECTED - EXCISE**

DEBIT	CREDIT
F336	A188 C143 AP C141 D586

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**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5805 TAX REVENUE COLLECTED - ESTATE
AND GIFT**

DEBIT	CREDIT
F336	A188 C143AP C141 D586

ACCOUNT NUMBER AND TITLE: **5806 TAX REVENUE COLLECTED -
CUSTOMS**

DEBIT	CREDIT
F336	A188 C143AP C141 D586

ACCOUNT NUMBER AND TITLE: **5820 TAX REVENUE ACCRUAL
ADJUSTMENT - NOT OTHERWISE
CLASSIFIED**

DEBIT	CREDIT
C143AP F336 D586	C402 C422

ACCOUNT NUMBER AND TITLE: **5821 TAX REVENUE ACCRUAL
ADJUSTMENT - INDIVIDUAL**

DEBIT	CREDIT
C143AP F336 D586	C402 C422

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5822 TAX REVENUE ACCRUAL
ADJUSTMENT - CORPORATE

DEBIT	CREDIT
C143AP F336 D586	C402 C422

ACCOUNT NUMBER AND TITLE: 5823 TAX REVENUE ACCRUAL
ADJUSTMENT - UNEMPLOYMENT

DEBIT	CREDIT
C143AP F336 D586	C402 C422

ACCOUNT NUMBER AND TITLE: 5824 TAX REVENUE ACCRUAL
ADJUSTMENT - EXCISE

DEBIT	CREDIT
C143AP F336 D586	C402 C422

ACCOUNT NUMBER AND TITLE: 5825 TAX REVENUE ACCRUAL
ADJUSTMENT - ESTATE AND GIFT

DEBIT	CREDIT
C143AP F336 D586	C402 C422

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5826 TAX REVENUE ACCRUAL
ADJUSTMENT - CUSTOMS**

DEBIT	CREDIT
C143 AP F336 D586	C402 C422

ACCOUNT NUMBER AND TITLE: **5830 CONTRA REVENUE FOR TAXES - NOT
OTHERWISE CLASSIFIED**

DEBIT	CREDIT
D402 D438 D424	D402 R F336

ACCOUNT NUMBER AND TITLE: **5831 CONTRA REVENUE FOR TAXES -
INDIVIDUAL**

DEBIT	CREDIT
D402 D438 D424	D402 R F336

ACCOUNT NUMBER AND TITLE: **5832 CONTRA REVENUE FOR TAXES -
CORPORATE**

DEBIT	CREDIT
D402 D438 D424	D402 R F336

SUPPLEMENT

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**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5833 CONTRA REVENUE FOR TAXES -
UNEMPLOYMENT**

DEBIT	CREDIT
D402 D438 D424	D402R F336

ACCOUNT NUMBER AND TITLE: **5834 CONTRA REVENUE FOR TAXES -
EXCISE**

DEBIT	CREDIT
D402 D438 D424	D402R F336

ACCOUNT NUMBER AND TITLE: **5835 CONTRA REVENUE FOR TAXES -
ESTATE AND GIFT**

DEBIT	CREDIT
D402 D438 D424	D402R F336

ACCOUNT NUMBER AND TITLE: **5836 CONTRA REVENUE FOR TAXES -
CUSTOMS**

DEBIT	CREDIT
D402 D438 D424	D402R F336

SUPPLEMENT

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**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5890 TAX REVENUE REFUNDS - NOT
OTHERWISE CLASSIFIED

DEBIT	CREDIT
B118 B416 B118AP	F336

ACCOUNT NUMBER AND TITLE: 5891 TAX REVENUE REFUNDS -
INDIVIDUAL

DEBIT	CREDIT
B118 B416 B118AP	F336

ACCOUNT NUMBER AND TITLE: 5892 TAX REVENUE REFUNDS -
CORPORATE

DEBIT	CREDIT
B118 B416 B118AP	F336

ACCOUNT NUMBER AND TITLE: 5893 TAX REVENUE REFUNDS -
UNEMPLOYMENT

DEBIT	CREDIT
B118 B416 B118AP	F336

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5894 TAX REVENUE REFUNDS - EXCISE

DEBIT	CREDIT
B118 B416 B118 AP	F336

ACCOUNT NUMBER AND TITLE: 5895 TAX REVENUE REFUNDS - ESTATE
AND GIFT

DEBIT	CREDIT
B118 B416 B118 AP	F336

ACCOUNT NUMBER AND TITLE: 5896 TAX REVENUE REFUNDS - CUSTOMS

DEBIT	CREDIT
B118 B416 B118 AP	F336

ACCOUNT NUMBER AND TITLE: 5900 OTHER REVENUE

DEBIT	CREDIT
F144 F336 H301	A186 C141 C404 AP C424 A188 C145 C416 C630 B200 C188 C420 F144 AP C109 C402 C422

SUPPLEMENT

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**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 5909 CONTRA REVENUE FOR OTHER
REVENUE

DEBIT		CREDIT	
D402	D436	D402R	H301
D424	D438	F336	

ACCOUNT NUMBER AND TITLE: 5919 REVENUE AND OTHER FINANCING
SOURCES - CANCELLATIONS

DEBIT		CREDIT	
F120	F122		

ACCOUNT NUMBER AND TITLE: 5921 VALUATION CHANGE IN
INVESTMENTS - EXCHANGE
STABILIZATION FUND

DEBIT		CREDIT	
D579R	F336	D579	

ACCOUNT NUMBER AND TITLE: 5922 VALUATION CHANGE IN
INVESTMENTS FOR FEDERAL
GOVERNMENT SPONSORED
ENTERPRISE

DEBIT		CREDIT	
F336		D503	

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**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 5923 VALUATION CHANGE IN
INVESTMENTS - BENEFICIAL
INTEREST IN TRUST

DEBIT	CREDIT
F336	C141 D503

ACCOUNT NUMBER AND TITLE: 5990 COLLECTIONS FOR OTHERS -
STATEMENT OF CUSTODIAL
ACTIVITY

DEBIT	CREDIT
C141AP C143AP C142 D584	F336

ACCOUNT NUMBER AND TITLE: 5991 ACCRUED COLLECTIONS FOR
OTHERS - STATEMENT OF
CUSTODIAL ACTIVITY

DEBIT	CREDIT
C404	C143AP D424R D422 D584 D424AP F336

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 5993 OFFSET TO NON-ENTITY
COLLECTIONS - STATEMENT OF
CHANGES IN NET POSITION

DEBIT			CREDIT
B200AP	C147	D585	F336
C145AP	C196AP		
C146AP	D503AP		

ACCOUNT NUMBER AND TITLE: 5994 OFFSET TO NON-ENTITY ACCRUED
COLLECTIONS - STATEMENT OF
CHANGES IN NET POSITION

DEBIT			CREDIT
C403AP	C420AP	C146AP	D585
C405	E516AP	C196AP	F336
		D420R	

ACCOUNT NUMBER AND TITLE: 5997 FINANCING SOURCES TRANSFERRED
IN FROM CUSTODIAL STATEMENT
COLLECTIONS

DEBIT			CREDIT
F336			A212

SUPPLEMENT

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**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 5998 CUSTODIAL COLLECTIONS
TRANSFERRED OUT TO A TREASURY
ACCOUNT SYMBOL OTHER THAN
THE GENERAL FUND OF THE
TREASURY

DEBIT	CREDIT
A210	F336

ACCOUNT NUMBER AND TITLE: 6100 OPERATING EXPENSES/PROGRAM
COSTS

DEBIT	CREDIT
A146 B154 C102 E104	B446 C139AP D582 E414
A514 B402 D106 E108	C132 D102 E110 F128
B102 B406 D107 E204AP	C134 D108 E112 F336
B104 B412 D126 E412	C136AP D110 E114 H300
B105 B436 D134 E418	C138AP D308AP E116
B106 B444 D510 E506	
B107 B604 D534	
B138 B606 E102	

ACCOUNT NUMBER AND TITLE: 6190 CONTRA BAD DEBT EXPENSE -
INCURRED FOR OTHERS

DEBIT	CREDIT
F336	

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 6199 ADJUSTMENT TO SUBSIDY EXPENSE

DEBIT	CREDIT
F336	D112 AP D113

ACCOUNT NUMBER AND TITLE: 6310 INTEREST EXPENSES ON
BORROWING FROM THE BUREAU OF
THE PUBLIC DEBT AND/OR THE
FEDERAL FINANCING BANK

DEBIT	CREDIT
B109 B418	F336 H300

ACCOUNT NUMBER AND TITLE: 6320 INTEREST EXPENSES ON SECURITIES

DEBIT	CREDIT
B109 E124 B418	E126 H300 F336

ACCOUNT NUMBER AND TITLE: 6330 OTHER INTEREST EXPENSES

DEBIT	CREDIT
B109 B418 B118 AP D612 B416 D614	F336 H300

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 6338 REMUNERATION INTEREST

DEBIT	CREDIT
B210	

ACCOUNT NUMBER AND TITLE: 6340 INTEREST EXPENSE ACCRUED ON
THE LIABILITY FOR LOAN
GUARANTEES

DEBIT	CREDIT
E122	F336

ACCOUNT NUMBER AND TITLE: 6400 BENEFIT EXPENSE

DEBIT	CREDIT
B402 D107 E104 B604 D126 E106 D106 D134	C132 D108 D308 AP D102 D110 F336

ACCOUNT NUMBER AND TITLE: 6500 COST OF GOODS SOLD

DEBIT	CREDIT
C630 D106 E102 C642 D107 E110 C646 D538 E114 C648 D566 E408	B108 AP D102 E116 C132 D308 AP F336 C134 D566 R C414 E112

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 6600 APPLIED OVERHEAD

DEBIT		CREDIT	
E110	E116	D514	E404
E112	F336		
E114			

ACCOUNT NUMBER AND TITLE: 6610 COST CAPITALIZATION OFFSET

DEBIT		CREDIT	
F336		D514	

ACCOUNT NUMBER AND TITLE: 6710 DEPRECIATION, AMORTIZATION,
AND DEPLETION

DEBIT		CREDIT	
E120		E110	E116
		E112	E404
		E114	F336

ACCOUNT NUMBER AND TITLE: 6720 BAD DEBT EXPENSE

DEBIT		CREDIT	
D404	D420	F336	

ACCOUNT NUMBER AND TITLE: 6730 IMPUTED COSTS

DEBIT		CREDIT	
E402		F336	

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **6790 OTHER EXPENSES NOT REQUIRING
BUDGETARY RESOURCES**

DEBIT				CREDIT			
B424	C138 AP	D566	E416	B108 AP	D128	D566 R	F336
B446	C139 AP	D582		B424 R	D526	D580	H300
C136 AP	D518	E406		C414	D528 R	E109 R	
C137	D528	E410					

ACCOUNT NUMBER AND TITLE: **6800 FUTURE FUNDED EXPENSES**

DEBIT				CREDIT			
B420	D112 AP	F130		B424 R	D146	H300	
B424	D113			B436	D147 AP		
				D145	F336		

ACCOUNT NUMBER AND TITLE: **6850 EMPLOYER CONTRIBUTIONS TO
EMPLOYEE BENEFIT PROGRAMS NOT
REQUIRING CURRENT-YEAR BUDGET
AUTHORITY (UNOBLIGATED)**

DEBIT				CREDIT			
B422				F336	H300		

ACCOUNT NUMBER AND TITLE: **6900 NONPRODUCTION COSTS**

DEBIT				CREDIT			
B102	B436	D107		B108 AP	D102	F336	
B402	B604	D134		C132	D108	H300	
B406	D106	E102		C134	D110		
				C414	D308 AP		

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 7110 GAINS ON DISPOSITION OF ASSETS -
OTHER

DEBIT		CREDIT		
F338	H301	C161	C628	C648
		C610	C632	E602
		C615	C644	
		C626	C646	

ACCOUNT NUMBER AND TITLE: 7111 GAINS ON DISPOSITION OF
INVESTMENTS

DEBIT		CREDIT		
F338	H301	C602	C622	C752
		C606	C624	C753
		C608	C702	
		C618	C706	

ACCOUNT NUMBER AND TITLE: 7112 GAINS ON DISPOSITION OF
BORROWINGS

DEBIT		CREDIT		
F338	H301	B121AP	B135	
		B131		

ACCOUNT NUMBER AND TITLE: 7171 GAINS ON CHANGES IN LONG-TERM
ASSUMPTIONS - FROM EXPERIENCE

DEBIT		CREDIT		
F338		D570		

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ACCOUNT NUMBER AND TITLE: 7172 LOSSES ON CHANGES IN LONG-TERM
ASSUMPTIONS - FROM EXPERIENCE

DEBIT	CREDIT
D571	F340

ACCOUNT NUMBER AND TITLE: 7180 UNREALIZED GAINS

DEBIT	CREDIT
F338 H301	D589

ACCOUNT NUMBER AND TITLE: 7181 UNREALIZED GAINS - EXCHANGE
STABILIZATION FUND

DEBIT	CREDIT
	D592

ACCOUNT NUMBER AND TITLE: 7190 OTHER GAINS

DEBIT	CREDIT
F338 H301	C613 D575 D610 D569 D578 D574 D604

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ACCOUNT NUMBER AND TITLE: 7191 OTHER GAINS FOR ACCRUED
SPECIAL DRAWING RIGHT (SDR)
INTEREST AND CHARGES

DEBIT	CREDIT
	D612

ACCOUNT NUMBER AND TITLE: 7210 LOSSES ON DISPOSITION OF ASSETS -
OTHER

DEBIT	CREDIT
C161 C626 C646 E602	F340 H300
C609 C628 C648	
C610 C634 D418	
C615 C644 E502	

ACCOUNT NUMBER AND TITLE: 7211 LOSSES ON DISPOSITION OF
INVESTMENTS

DEBIT	CREDIT
C602 C622 C754	F340 H300
C604 C624 C755	
C608 C704	
C618 C708	

ACCOUNT NUMBER AND TITLE: 7212 LOSSES ON DISPOSITION OF
BORROWINGS

DEBIT	CREDIT
B121AP C149	F340 H300
B131 C153	
B137	

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ACCOUNT NUMBER AND TITLE: 7271 GAINS ON CHANGES IN LONG-TERM
ASSUMPTIONS

DEBIT	CREDIT
F338	D570

ACCOUNT NUMBER AND TITLE: 7272 LOSSES ON CHANGES IN LONG-TERM
ASSUMPTIONS

DEBIT	CREDIT
D571	F340

ACCOUNT NUMBER AND TITLE: 7280 UNREALIZED LOSSES

DEBIT	CREDIT
D589	F340 H300

ACCOUNT NUMBER AND TITLE: 7281 UNREALIZED LOSSES - EXCHANGE
STABILIZATION FUND

DEBIT	CREDIT
D594	

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ACCOUNT NUMBER AND TITLE: 7290 OTHER LOSSES

DEBIT				CREDIT			
A202 AP	C194	D548	D573	B424 R	C137	F340	H300
A204	C613	D564	D576				
B108	D523	D568	D606				
B424	D542	D572	D608				

ACCOUNT NUMBER AND TITLE: 7291 OTHER LOSSES FOR ACCRUED
SPECIAL DRAWING RIGHT (SDR)
INTEREST AND CHARGES

DEBIT		CREDIT	
D614			

ACCOUNT NUMBER AND TITLE: 7300 EXTRAORDINARY ITEMS

DEBIT		CREDIT	
D550	H301	F340	H300
F338			

ACCOUNT NUMBER AND TITLE: 7400 PRIOR-PERIOD ADJUSTMENTS DUE
TO CORRECTIONS OF ERRORS

DEBIT		CREDIT	
D306	F338	D308	F340
D312	H301	D310	H300

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ACCOUNT NUMBER AND TITLE: 7401 PRIOR-PERIOD ADJUSTMENTS DUE
TO CHANGES IN ACCOUNTING
PRINCIPLES

DEBIT		CREDIT	
D306	D536	D308	F340
D312	F338	D310	H300
D532	H301		

ACCOUNT NUMBER AND TITLE: 7405 PRIOR PERIOD ADJUSTMENTS DUE
TO CORRECTIONS OF ERRORS -
YEARS PRECEDING THE PRIOR YEAR

DEBIT		CREDIT	
D306	F338	D308	F340
D312	H301	D310	H300

ACCOUNT NUMBER AND TITLE: 7500 DISTRIBUTION OF INCOME -
DIVIDEND

DEBIT		CREDIT	
C435AP	C437	C149AP	F125
		C153AP	F340

ACCOUNT NUMBER AND TITLE: 7600 CHANGES IN ACTUARIAL LIABILITY

DEBIT		CREDIT	
B426	F338	B426R	F340

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ACCOUNT NUMBER AND TITLE: 8010 GUARANTEED LOAN LEVEL

DEBIT	CREDIT
G102	F344 F352

ACCOUNT NUMBER AND TITLE: 8015 GUARANTEED LOAN LEVEL -
UNAPPORTIONED

DEBIT	CREDIT
G104	G102

ACCOUNT NUMBER AND TITLE: 8020 GUARANTEED LOAN LEVEL -
APPORTIONED

DEBIT	CREDIT
F346 G106	G104

ACCOUNT NUMBER AND TITLE: 8025 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8030 RESERVED FOR AGENCY USE

DEBIT	CREDIT

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ACCOUNT NUMBER AND TITLE: 8035 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8040 GUARANTEED LOAN LEVEL - USED
AUTHORITY

DEBIT	CREDIT
F344	G106

ACCOUNT NUMBER AND TITLE: 8045 GUARANTEED LOAN LEVEL -
UNUSED AUTHORITY

DEBIT	CREDIT
F352	F346

ACCOUNT NUMBER AND TITLE: 8050 GUARANTEED LOAN PRINCIPAL
OUTSTANDING

DEBIT	CREDIT
G108	G110

ACCOUNT NUMBER AND TITLE: 8053 GUARANTEED LOAN NEW
DISBURSEMENTS BY LENDER

DEBIT	CREDIT
F348	G108

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ACCOUNT NUMBER AND TITLE: 8056 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8059 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8062 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8065 GUARANTEED LOAN COLLECTIONS,
DEFAULTS, AND ADJUSTMENTS

DEBIT	CREDIT
G110	F350

ACCOUNT NUMBER AND TITLE: 8068 RESERVED FOR AGENCY USE

DEBIT	CREDIT

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ACCOUNT NUMBER AND TITLE: **8070 GUARANTEED LOAN CUMULATIVE
DISBURSEMENTS BY LENDERS**

DEBIT	CREDIT
F350	F348

ACCOUNT NUMBER AND TITLE: **8101 PARTIAL OR EARLY CANCELLATION
OF AUTHORITY**

DEBIT	CREDIT
E204	F301 F390AP

ACCOUNT NUMBER AND TITLE: **8102 OFFSET FOR PARTIAL OR EARLY
CANCELLATION OF AUTHORITY**

DEBIT	CREDIT
F301 F390AP	E204

ACCOUNT NUMBER AND TITLE: **8801 OFFSET FOR PURCHASES OF ASSETS**

DEBIT	CREDIT
C134R C414R C138R F370	B152AP B438AP D134AP B402AP B604AP G120 B406AP C132AP G122 B430AP C136AP G124

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ACCOUNT NUMBER AND TITLE: **8802 PURCHASES OF PROPERTY, PLANT,
AND EQUIPMENT**

DEBIT			CREDIT	
B402AP	C132AP	G120	C134R	C414R
B406AP	C136AP		C138R	F370
B604AP	D134AP			

ACCOUNT NUMBER AND TITLE: **8803 PURCHASES OF INVENTORY AND
RELATED PROPERTY**

DEBIT			CREDIT	
B402AP	B438AP	C136AP	C134R	C414R
B406AP	B604AP	D134AP	C138R	F370
B430AP	C132AP	G122		

ACCOUNT NUMBER AND TITLE: **8804 PURCHASES OF ASSETS - OTHER**

DEBIT			CREDIT	
B152AP	B438AP	C136AP	C134R	C414R
B402AP	B604AP	D134AP	C138R	F370
B406AP	C132AP	G124		